

Governments
Publications

CA20NDE67
-73B67

3 1761 118924190

A SUBMISSION
TO THE COMMITTEE ON THE COST OF EDUCATION IN
THE ELEMENTARY AND SECONDARY SCHOOLS OF ONTARIO
FROM THE WATERLOO COUNTY BOARD OF EDUCATION

Brief #55



The Waterloo County Board of Education



Presented to the
LIBRARY of the
UNIVERSITY OF TORONTO

by

T.A. MacEwen

in
memory
of

M. St. A. Woodside

ACCOPRESS
GENUINE PRESSBOARD BINDER
CAT. NO. SP 150211-A

ACCO CANADIAN COMPANY LTD.

TORONTO

ODDENSBURG, N.Y. CHICAGO, LONDON

CA20NDE 67
-73B67

Letter of Transmittal

Acknowledgments

SECTION I Introduction and Committee Proceedings

Terms of Reference

SECTION II Development of the A SUBMISSION

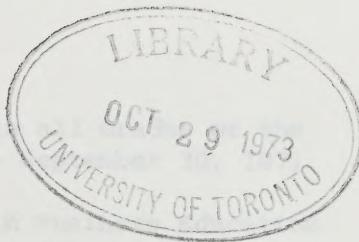
TO THE COMMITTEE ON THE COST OF EDUCATION
 IN THE ELEMENTARY AND SECONDARY SCHOOLS OF ONTARIO
 FROM THE WATERLOO COUNTY BOARD OF EDUCATION

of Other Sections

SECTION III Recommendations

SECTION IV Appendices

- a. Student Enrollment, 1970-71, Technical Program
- b. Student Enrollment in various subjects - September 10, 1971
- c. Summary of Student Absenteeism - 1971
- d. Student Absenteeism - Summary of Attendance - 1971
- e. Student Absenteeism 1966-67, 1968-70, 1970-71
- f. 1971 Student Absenteeism
- g. Student Financial Statement 1971
- h. Report on Water Meetings
- i. Cost of Special Education Classes





Digitized by the Internet Archive
in 2024 with funding from
University of Toronto

<https://archive.org/details/31761118924190>

TABLE OF CONTENTS

| | <u>Page</u> |
|--|----------------------|
| Letter of Transmittal | iii |
| Acknowledgements | iv |
| | |
| SECTION I | 1 |
| Introduction and Committee Procedure | 1 |
| Terms of Reference | 3 |
| | |
| SECTION II | Development of Brief |
| A) Description of The Waterloo County Board of Education | 5 |
| B) Participation - General Public | 8 |
| C) Implications - Existing Grant Plan and Cost Ceilings | 11 |
| D) Other Sectors | 20 |
| | |
| SECTION III | Recommendations |
| | 27 |
| | |
| SECTION IV | Appendicies: |
| A. Student Enrolment in all Grades of the Technical Program - September 30, 1971 | |
| B. Student Enrolment in Business Education Subjects - September 30, 1971 | |
| C. Summary of Night School Hours - 1971 | |
| D. Summer School - Summary of Attendance - 1971 | |
| E. Driver Education 1968-69, 1969-70; 1970-71 | |
| F. 1971 Budget Statistics | |
| G. Audited Financial Statement 1971 | |
| H. Report on Public Hearings | |
| I. Cost of Special Education Classes | |

- J. Cost Comparison - Three Types of Education
- Vocational, Academic, and Trainable Retarded
- K. Report on Urban and County Boards of Education
- L. Specific Fixed Costs and Utilities as a Portion
of the Budget in Relation to Increases in the
Ordinary Ceiling
- M. Cost of Erecting Four K-8 Schools in Ontario
During 1971

The Waterloo County Board of Education

Corporation Square, Duke and Ontario Streets, Box 68
Kitchener, Ontario, (519) 742-1751

R. A. Cruickshank, *B.A.*, *Director of Education*
R. W. MacLean, *B.A.*, *P.Paed.*, *Ass't. Director of Education*
J. F. Tummon, *R.S.B.O.*, *Business Administrator and Sec.-Treasurer*
P. M. Machetzki, *R.S.B.O.*, *Ass't. Business Administrator and Sec.-Treasurer*

June 30, 1972.

T. A. McEwan, Chairman,
Committee on the Cost of Education
in Elementary and Secondary Schools
of Ontario.

Dear Mr. McEwan:

We are pleased to submit herewith The Waterloo County Board of Education's submission to the Committee on the Cost of Education in Elementary and Secondary Schools of Ontario.

We hope that in some small way it will be of assistance to the Committee during its deliberations.

Respectfully submitted,



F. W. Stiefelmeyer,
Chairman,
The Waterloo County
Board of Education.



Mrs. D. Thomas,
Chairman,
Ad Hoc Committee
Cost of Education,
The Waterloo County
Board of Education.

ACKNOWLEDGEMENTS

The Waterloo County Board of Education's Ad Hoc Committee on the Cost of Education could not have produced this brief without the active participation and cooperation of a number of individual and groups. This list of people who assisted is lengthy and, hopefully, these people will feel a personal satisfaction, not by being mentioned here but rather from an arduous task well done.

Our special thanks do go, however, to the Ministry of Education for permitting and encouraging briefs from school boards and to The Waterloo County Board of Education for accepting the responsibility to submit a brief to the Minister's Committee.

Finally, we would be remiss if we did not acknowledge the time and effort devoted to this brief by members of the Ad Hoc Committee on the Cost of Education and the willing and faithful academic and business officials who acted as resource people and carried out most of the research in connection with this brief.

INTRODUCTION AND PROCEDURE

The Waterloo County Board of Education is pleased to have an opportunity to express its concerns to the Minister's Committee Studying the Cost of Elementary and Secondary Education in Ontario.

We feel "concern" is the proper word to describe our feelings for we, too, along with the government and taxpayers, share the belief that it is time for a major review of education in the province, one encompassing not only costs but all areas of education including aims and objectives.

While we do not deny that the cost of education is important, one can see, from reading our brief, that a great many factors influence cost, and we submit that an investigation of this isolated sector can at best provide temporary relief to a problem whose solution will continue to evade us until we come to grips with the totality that is education.

In considering the specific terms of reference established for the Minister's Committee this Board came to the conclusion that its investigation could best be accomplished by striking an Ad Hoc Committee which they did on October 4, 1972.

Under the chairmanship of Trustee Mrs. D. Thomas the Ad Hoc Committee's first job was to establish their own terms of reference and to have those terms approved by the Board. This step was completed on January 14, 1972. A copy of these terms can be found on pages 3 and 4 of this brief.

Using the terms of reference as a guide for collating information for the brief the Ad Hoc Committee tried to define and document each of the individual areas.

Introduction and Procedure (cont'd.)

Generally, then, the brief will follow these terms of reference in that the items will be dealt with in the order in which they appear in the terms starting with a report on the Ad Hoc Committee's public hearings and concluding with recommendations to the Minister's Committee.

The Waterloo County Board of Education

TERMS OF REFERENCE

AD HOC COMMITTEE - COST OF EDUCATION

PART A

1. To invite participation of the general public in Waterloo County by means of invitation to groups and individuals to make submissions to the Ad Hoc Committee Studying the Cost of Education concerning what the aims and objectives of The Waterloo County Board of Education should be as related to the financial resources available to Board

and to arrange one or more public hearings throughout the County at which submissions to the Ad Hoc Committee will be received and/or discussed.
2. To examine the present financial structure with regard to the following areas:
 - (a) source of revenue
 - (b) disbursement of funds by economic classification
 - (c) capital requirements
3. To examine the existing grant plan as it affects The Waterloo County Board of Education.
4. To examine implications of the Department of Education ceilings on:
 - (a) the operations of The Waterloo County Board of Education
 - (b) the autonomy of The Waterloo County Board of Education and its ability to make decisions
 - (c) the impact on the competitive position of The Waterloo County Board of Education with respect to other Boards, Commissions, and Councils for municipal tax dollars.
5. To look at other sectors of education receiving funds from the Department of Education in order to ascertain not only present disbursement of funds but also the historical trends of the percentage of funds assigned to various sectors by the Department of Education.
6. To make, after due study and deliberation, a report to

The Waterloo County Board of Education with respect to
matters investigated under the foregoing terms of reference
for submission to the Minister's Committee.

DESCRIPTION - THE WATERLOO COUNTY BOARD OF EDUCATION

In order to put this brief in proper perspective it might be useful for members of the Minister's Committee to know something about the programs being conducted by The Waterloo County Board of Education and the resources available to the Board for these purposes.

In addition to the information contained in this section a breakdown of the Board's 1971 Budget Statistics and the Audited Financial Statement for the year ended December 31, 1971 are included in the Appendix (Appendix F and Appendix G respectively.)

DESCRIPTION OF THE WATERLOO COUNTY BOARD OF EDUCATION

From an academic standpoint, the resources available to The Waterloo County Board of Education are being used to provide a comprehensive program at both the elementary and secondary school levels. In addition other programs, beyond the regular subjects, are being offered on a County-wide basis, sometimes at extra cost because of special factors involved such as transportation and class size. Examples of this type of course, would include Oral French, Kindergarten, Industrial Arts, and Home Economics.

The following may be considered as an overview of the programs and services provided:

I Academic Program
(a) Regular Day Schools

(i) Secondary

12 composite schools

1 junior vocational school

1 additional composite school, September 1972

The above schools, in addition to the regular academic program offer a full range of technical and commercial options. (See Appendix A and Appendix B.)

Enrolment, September 30, 1971 - 16,665

(ii) Elementary

63 junior schools

16 kindergarten-8 combinations

11 senior public schools

80 special education classes

Enrolment, September 30, 1971 - 31,950

(iii) Trainable Retarded

4 schools - Enrolment September 30, 1972 - 166

- (b) Night School (See Appendix C)
- (c) Summer School (See Appendix D)
- (d) Driver Education Program (See Appendix E)
- (e) Evenstart Program - 4 Centres operated in the summer of 1971

In addition to its academic program this Board places emphasis on the professional development of its staff. This takes place through workshops, seminars, short courses, and visitations to other jurisdictions. With the current figure for staff at 1,007 secondary teachers and 1,414 elementary teachers it is not difficult to understand that the area of professional development is one in which the Board is deeply and actively involved.

The field of Curriculum Development is another sector of heavy activity. The work of preparing new courses, both by school and on a County basis, is time consuming but necessary. At least 27 courses at the intermediate level are being prepared. New courses in Health have been completed. Work on updating and revising courses is being conducted at the primary and junior levels, and preparation of a course in World Religions is currently underway.

The Waterloo County Board of Education also provides supportive aid in the form of psychological and subject consultive services in a wide area of the subject fields, particularly at the elementary level. These services have been expanded each year since the formation of the County Board in order to make them available to all parts of the County including those areas where such services were not provided prior to amalgamation. Examples include Music, Art, Special Education, Science, Physical and Health Education, Primary Education, and English.

PUBLIC HEARINGS

The Waterloo County Board of Education's Ad Hoc Committee on the Cost of Education invited, by means of newspaper advertisements and written invitations, all interested individuals and groups to submit written briefs or to appear before it at a series of three public hearings arranged throughout the County.

Invitations were sent to such organizations as Waterloo County Home and School Associations, all Waterloo County Teacher Federations, the University Women's Club, the Social Planning Council, and the Chambers of Commerce for Waterloo County. The Committee considered that this would be a valuable and meaningful way in which to involve members of the community in the preparation of this Board's brief to the Minister's Committee.

The three hearings, held in different geographic locations in the County, were poorly attended despite excellent coverage by the news media. (See Appendix H)

Two recurring themes were raised at all three of the public hearings:

- (1) The need for change in the tax base.
- (2) The cost and relevancy of technical and vocational training in the secondary schools.

A number of written briefs were received from interested members of the community at large. In general, these briefs were critical of the increased costs in administration, equipment, and physical plant.

Public Hearings (cont'd.)

Briefs were received from elementary school staffs, principals, the Waterloo County Women Teachers' Association, the Ontario Public School Men Teachers' Federation Waterloo District, and the St. Jacobs Home and School Association. No other organizations elected to respond to either the Committee's direct or general invitations to make written or oral comments concerning education costs in Waterloo County.

Briefs received from those individuals and groups directly involved in the elementary schools indicated the concern of the professional staff. They emphasized that the financial limitations placed upon the Board could ultimately result in larger classes which would be contrary to the recognized need for more individualized instruction at the elementary level. They recommended smaller classes (20-25 in primary grades) and more remedial staff at the elementary level to meet the needs of children in early grades, thereby lessening the need for expensive remedial programs and guidance counselling in senior grades and high school. They supported their arguments with data from the Celdic Report. To facilitate this, they recommended a change in ceilings to allow greater channelling of funds into the elementary panel.

One brief from an elementary school principal emphasized the need for increased efficiencies based on cost controls such as program budgeting, precise responsibility centres, and management training for all staff holding positions of responsibility.

In summary, the Ad Hoc Committee appreciated the interest and efforts of all those who attended meetings and submitted briefs, but regretted

Public Hearings (cont'd.)

that more people did not avail themselves of the opportunity to express their views on the aims and objectives of The Waterloo County Board of Education and the costs associated with them.

All written briefs and verbal comments received by the Board's Committee were reviewed and taken into consideration as this final submission was being prepared. Hopefully then, to some degree the thoughts expressed here reflect the concerns and feelings not only of The Waterloo County Board of Education but also of the individuals and groups responding to the Ad Hoc Committee's invitation to participate in the formation of its brief.

IMPLICATIONS OF CEILINGS

The Waterloo County Board of Education recognizes that the cost of education must be controlled. They acknowledge that the ceilings imposed by the Department of Education do serve a purpose in that all personnel involved with education have been forced to review their aims and objectives and to rethink their priorities. In the conduct of this review, however, a number of inconsistencies have been brought to light.

For better or worse our society finds itself in the position of developing a set of "values" which we are either unable to afford or for which we are unwilling to pay. An aim, such as equality of educational opportunity at the highest standards for each learner, is undeniably desirable and just as undeniably expensive. While society demands that each child reach the pinnacle of his potential, we are nevertheless outraged at the high cost of such a path.

Adding to our frustrations is our understandable uncertainty of the preparation required by children to meet the future. Decisions are demanded even when the data normally considered necessary to make such judgments is not available, nor will it be. It is also almost impossible to predict the worth of anticipated changes which appear necessary. Such a predicament may result in commitments which will prove unwise and, therefore, unduly costly.

Even the area of "waste" or "frills" in education is a matter of opinion. One segment of the community will demand a program, service, or facility while others will insist upon differences either in degree or kind. That which is not in agreement with one's set of values may, in fact, in that person's opinion, be wasteful.

In addition to this dilemma, bear in mind that recently the priority of this province seems to be shifting from education to social welfare.

If one couples this trend with the growing domination of the Treasury Board in all sectors of government operation one is not inspired to think that education is in line for more financial support.

It would be helpful, however, if it is government policy to curtail the general level of education in this province, that this should be clearly stated. Instead, we are confronted with new curriculum guidelines in public and secondary schools which encourage the introduction of unlimited course options and individualized learning programs which are inherently more expensive to operate. If a Board's role is to reduce pupil expenditures, then we must reassess our objectives and consider alternate methods of achieving them.

Dealing specifically with the educational resources it has at its disposal, The Waterloo County Board of Education sees a number of limitations which are of special significance and/or concern, the most obvious being that the resources available are less than equal to the demands of the County educational system.

One has only to consider the everyday problems with which a Board is faced to make this abundantly clear. These problems invariably involve additional expenditures which require increased revenues if they are to be resolved.

The following list, while not exhaustive, does illustrate the point that there are a number of problems to be faced by Boards which may and do add to costs:

1. Equalizing educational opportunity without lowering the quality formerly enjoyed in any specific area within the jurisdiction of the present Board; e.g., Special Education, Extension of Oral French, Industrial Arts, and Home Economics to the whole County.
2. Changes in the approach to teaching/learning involving an individualized concept and a stress on independent study on the part of students.
3. Constant technological changes in the area of teaching tools such as television and listening stations resulting in increased costs, both from the standpoint of maintaining and updating equipment and the necessity for evaluating the effectiveness of such equipment.
4. The **formulation** and implementation of multi-level courses such as those outlined in HSL and the Curriculum Guidelines which require both additional staff time and finances.
5. The trend for society to shift, to schools, some of the responsibilities which were formerly the prerogative of some other agency, including the home.
6. The phenomena of increased pressures from individuals and groups for increased educational services and support services such as better educational facilities for handicapped children in local schools and more psychological and social services.
7. As responsibilities for wider areas are thrust upon Boards they find themselves faced with having to provide more educational leadership in terms of consultants, coordinators, and the like.
8. The tendency of governments to offer incentive grants in order to entice Boards to institute programs and then to withdraw those grants after a certain period of time leaving those Boards with the total cost of maintaining and continuing the project. A prime example of this was the federal-provincial Cash Vocational Grant for vocational training facilities.
9. The plan of the government to raise the level of qualifications for teachers, while admirable, will require larger sums for salary purposes to meet those higher qualifications. This, coupled with new regulations regarding Board payment of unemployment insurance for teachers and a rise in the level of teacher experience resulting from present demand and supply conditions, will put additional stress on already tight salary budgets.
10. Increased community use of schools, as we shall show later in this brief, also adds to growing costs.
11. Emphasis on outdoor education means extra expenses, particularly for transportation.
12. The movement of people from urban core areas to suburbs results in decreased enrolment in city schools, overcrowding in suburban schools, and added transportation costs.
13. Fixed cost items, which must be met, channel limited dollars away from educational programs.

14. The pressures of day-to-day living, combined with more sophisticated referral and diagnostic techniques, has resulted in an increase of students requiring the more costly special education programs or services.

In a more general way, from an academic point of view, we feel that the government's ceilings have not really taken into full account the level of services provided by some counties as compared to others and, indeed, the levels of service provided by former educational jurisdictions within each county.

In addition, in our opinion, ceilings are not sensitive enough to a realistic per pupil cost for special education classes and, in some instances, the ordinary expenditure per pupil is more than four times the cost for regular students.

Appendix I and Appendix J help to illustrate this disparity between the different education streams. Appendix I shows the cost for special education classes operated by The Waterloo County Board of Education. Appendix J compares the cost of education on a per pupil basis for one of the Board's "academic" schools, a vocational school, and a school for trainable retarded children.

As we observed earlier, vocational shops require heavy expenditures to set up and maintain. At the present time, however, there is a definite trend toward lower student interest in technical vocational subjects, particularly to specialization in any of these subjects. All indications point to a decrease in interest in the more costly shop courses such as machine shop, electronics, and electrical.

At the same time the provincial government has developed a Task Force on the training of students in relation to industry, and it is most critical that this group and the Ministry of Education consider the precise objectives of secondary vocational education.

Boards need to know, for example, if these programs are to:

- (a) provide interest courses for students
- (b) provide specialized training to business and technical students for employment purposes
- (c) prepare students for entry to colleges of applied art and technology
- (d) provide an opportunity for students to return to school after having opted out for a period of time.

Until Boards receive some guidance regarding Ministry of Education policy in this regard it will be difficult to make meaningful long-range decisions with respect to vocational and technical education at the County level.

The academic area is, of course, not the only point at which the distribution of scarce resources and the implications of the government ceilings and the grant structure affect school board operations.

Appendix K (A Study on County and Urban Area Boards of Education) supports, in some detail, the hypothesis that there are several large county Boards in Ontario having all the characteristics of a defined city surrounded by a County Board of Education but for whom the working of the grant system will not allow the same financial advantages to accrue. A study of this area would show that the combined grants going, for example, to the Board of Education for the City of London and to the Middlesex County

Board of Education are larger than the grants going to The Waterloo County Board of Education which, it has been demonstrated, is more of an "urban" centre than London.

Maintenance and Operations is another sector influenced to a great extent by finances and restrictions on spending. Here, however, it is difficult to determine in a factual way what standard a Board wishes to maintain. Obviously this standard directly reflects the amount of money available for repairs, replacement, and maintenance.

In the area of cleaning, for instance, Baker and Peters, a firm of consultants in the United States, and Service Engineering Associates of Georgia, a firm specializing in housekeeping, consider that 14,000 to 15,000 square feet of unobstructed surface per man will provide an acceptable standard of cleaning. This formula has been tested and retested and has been unofficially adopted by the Ontario Association of School Business Officials as a guideline for school boards. The Waterloo County Board of Education presently operates at about 16,000 square feet per man of obstructed space for cleaning purposes.

It is possible to operate within the guideline provided the Maintenance Department is not expected to subsidize other parts of the operation or community groups using school facilities after hours.

The escalation of fixed costs over the past few years has been fairly constant. In 1972 this Board expects to pay close to one million dollars for heat, power, and light.

In 1971 fuel costs increased between 25% and 40% for heavy and light oils despite an objection on the part of this Board to the Director of

the Combines Investigations Branch and the Department of Consumer Affairs.

Again in 1971 many utilities eliminated the 10% discount previously allowed for prompt payment of power bills. Not only was this move combined with an increase of from 3% to 5% in power costs but, in addition, we have been told to expect a further 8% increase in the foreseeable future.

Bell Telephone has been steadily increasing its rates in spite of a very favourable competitive and financial position.

In summary, if no action is taken to recognize the seriousness of fixed-cost rate increases caused by the foregoing, Boards will find themselves in the position of having to reduce staff to provide money to cover this area. To illustrate our point more graphically Appendix L examines fixed costs and utilities as a portion of the budget and in relation to the increases in ordinary ceilings established by the Ministry of Education.

The standard of maintenance varies widely from Board to Board ranging from 10¢ to 50¢ per square foot per year. It need hardly be stated that Boards operating in the 50¢ range are experiencing extreme difficulty with cost ceilings.

What, however, is a reasonable figure? In 1971 this Board spent 25.5¢ per square foot per year for this purpose. To a Board operating at 10¢ this may be extravagant, yet we know of one Board operating at that level that experienced a 70% increase from 10¢ to 17¢ per square foot per year.

Since maintenance costs are subjected to the same pressures as other operating costs we can predict continued difficulty in operating under

the ceilings in the future unless more and more work is delayed or postponed indefinitely.

An interesting comparison can be made in this connection if one looks at the provincial range for school maintenance of from 10¢ to 50¢ per square foot per year in relation to the cost of buildings, their life expectancy, and the Ministry's system of grants for capital renovations.

In 1971 it cost about \$18 to \$20 per square foot to erect a new elementary school. The province considers the life of these buildings to be 50 years and allows a depreciation figure of 2% per year for certain grant purposes. After 35 years, major funds of up to 50% of the cost of erecting a new building are available for major renovations.

If one examines the components of a new building such as lighting, painting, and plumbing, it seems reasonable to assume that at the end of 50 years a cost equal to the cost of the building will have been expended for maintenance. (We consider maintenance to mean upgrading as well as maintaining.)

If the assumption that a figure of approximately \$20 per square foot is depreciated over 50 years is valid, then we are saying that an amount of about 40¢ per square foot per annum is being spent on maintenance.

(Note: The figure of \$20 is the average of the cost of building four schools in Ontario in 1971. See Table II, Appendix M. Table I of the same appendix illustrates how these costs were apportioned and how the frequencies of maintenance functions were assigned.)

While it may be dangerous to draw conclusions on the basis of comparing this Board's expenditure of 25.5¢ to the hypothetical amount of 38¢, it does seem to lend weight to the theory that the physical plant in Waterloo County is deteriorating slowly but surely.

While we do not suggest that 40¢ per square foot per annum is the required level, we do submit that we have too many leaking roofs, too many drainage and sewage problems, and too many masonry defects to handle with the money available to the Physical Plant Division.

OTHER SECTORS

Society's current thinking indicates a desire to make maximum use of school facilities for a wide variety of social, educational, and recreational purposes. The use of schools outside regular hours generates additional costs which many school boards cannot afford, particularly under current spending restraints. The ability of a board to provide the community with proper and reasonable access to buildings will depend largely on the development of a procedure by which extra costs can be properly identified and charged to the appropriate person or group in the community.

Although we appreciate the ruling from the Ministry of Education permitting boards to designate, as extraordinary expenditures, costs that can be clearly identified as the result of community use of schools, we submit that this can only be a temporary measure since it is neither meant to solve the problem of rising costs generated by greater use of facilities nor does it deal with the problem of the increasing number of non-educational expenses now competing for the education dollar.

The area of community use of schools, however, is not the only sector of education in which this competition for educational tax dollars by "non-educational" purposes manifests itself. As examples we cite the following:

1. The inclusion of extra facilities in school buildings such as health rooms with their added costs for utilities (e.g., phone, water, etc.).
2. Local and provincial regulations relating to health, fire, building standards and codes which require boards to include additional facilities, extra doors, additional corridor space and the like

in new schools and additions to existing buildings.

3. The growing number of requests from Community School Associations and other groups for storage space and special areas to be included in new schools or provided in older buildings.
4. The ever present pressures of inflation affecting all goods and services required by the Board continually eroding the purchasing power of the educational tax dollar.
5. The insistence by the province that boards of education continue to pay, with tax dollars, the provincial sales tax on gasoline required for operation of a school bus fleet - a type of double taxation.
6. The inclusion in building contracts of the cost of providing certain services or equipment such as electrical transformers which might be better paid for and owned by other commissions or authorities.

Without wishing to demonstrate our point ad nauseam we would like to share with the Minister's Committee three examples that come to mind.

1. The Waterloo County Board of Education has currently in operation 14 transformer sub-stations in secondary schools. These sub-stations are owned and maintained by this Board and have an estimated value of almost \$300,000 with a real cost figure over 15 years at about twice that amount. We have also provided space for these units at an estimated cost, by 1972 prices, of some \$250,000 including interest and principal.

While we do not suggest that substantial savings would accrue to taxpayers if these sub-stations were owned by utilities commissions we do think that the way they are financed leaves something to be desired.

Most of the stations owned by the Board have been paid for mainly through the use of debenture funds. Would it not be more practical to suggest that they might be paid out of operating funds by utility commissions? It seems incongruous that a public body, which may be able to pay for these facilities out of current funds, is able to pass these costs to another public body which must issue debentures in whole or in part to meet them. The major implication being that the capital costs of engineering, installing, and operating these large units is therefore handed over to the education system of the province, in most cases.

2. In the not too distant past, schools were erected with a maximum amount of space being devoted to the teaching function and a minimum portion to ancillary areas. By 1972 almost every school had the service, on a part-time basis, of municipally paid nurses. This Board has, however, provided space for these visiting health people in schools of more than six or eight classrooms.

The estimated cost in capital and interest of these facilities, at today's prices, is in the neighbourhood of \$800,000. In addition, the operating cost for heat, light, power, cleaning, and so on was about \$21,000 during 1972.

We estimate that in this County there are enough health rooms to equate to a school of 20,000 square feet or a 12-14 classroom school.

3. In 1971 repairs to stage lighting as a result of community use of schools cost \$8,000.

Moreover, our studies indicate that about 25% of the total school power needs occur between 5:00 p.m. and midnight, the time when schools are available for community use. Rough calculations would seem to indicate that we are talking in terms of from \$50,000 to \$65,000 per year in this sector.

We estimate that the total costs attributable to the use of facilities for community services, including such areas as caretaking, maintenance, light, heat, and water, are in the range of \$145,000 per annum.

Summing up, it seems reasonable to suggest that the provisions of space for power sub-stations, health rooms, community services, along with all their implied costs, is not exactly an educational area but one in which responsibility has been thrust on the educational system in Ontario.

When we consider the field of school transportation this Board would like to try a different tack in as much as this seems to be a place where it might be possible to realize some savings.

We base our approach on the fact that the advent of County Boards created larger school-bus operations with some systems running in excess of 100 vehicles. We believe that these operations present opportunities for improved administrative organization and the implementation of cost saving methods.

This Board recently completed a transportation study which clearly indicated that cost savings could be effected in the following areas:

1. Maximum Utilization of Vehicles

A study of pupil locations and bus loadings enabled the Board to reduce its number of bus routes by five with an estimated saving of well over \$25,000.

2. Formula Guidelines

This Board established a formula guideline to be used in conjunction with arriving at rates for bus operators who serve the Board. The formula is simply a method under which all appropriate costs of operating a bus route can be calculated in order to ensure that the Board is not paying too much for this service.

Because transportation of students involves substantial sums of money, most of which is covered by provincial grants, it is therefore obvious that any savings achieved in this area would reduce demands for provincial and municipal funds.

Only one general area now remains to be considered, namely local taxation and its effect on property owners.

Few administrators and Board officials would deny that local education taxes have received high visibility and outright criticism. A considerable amount of this criticism has come from local councils whose members are far more politically oriented than the average member of a Board of Trustees. Local newspapers have often benefited by the "news" so generated. Such criticism, often developed for its political or distracting factors, has coloured the local and eventually the provincial scene. It adopts a simplistic view which needs elaboration.

The commitments of Boards of Trustees have been rapidly expanding. Schools for trainable retarded, French language schools, mammoth increases in technical education, and rapid development in special education have been added to public education and have all been part of this increasing commitment. The public has demanded or at least endorsed these additions. Such expansion has a price tag and, although the individual citizen wears many hats during the year, he cannot escape the implication that he must pay for what is provided. The alternative of not providing is not open to local Boards. Schools for trainable retarded (and many other activities) are activated by provincial statute and regulation.

On the other hand, the commitments of local councils have been rapidly contracting. Welfare, justice, and assessment are just three of the major items which have, in whole or in part, been taken over by more senior levels of government.

In such a divergence of commitment in which the responsibilities of one body are growing while those of the other are contracting, it is very easy and neatly political to focus public attention upon the large section of the local tax dollar which goes to support education.

But this is only part of the difficulty. It is not unusual for a builder who builds homes in subdivisions within municipalities to face:

- a) a capital contribution in cash to the local council
- b) a 5% land dedication for park purposes (or cash in lieu)
- c) paving of roads including sidewalks and street lights
- d) all services including water, sanitary and storm sewers.

Such commitments amount quite frequently to a cost of \$4,500 per lot to bring land to the construction stage. Needless to say, the cost is added to the cost of the house. Since the \$4,500 is added to the top of the mortgage (unless the house is a full cash sale - a most unusual procedure), it accrues interest over 20 years at current rates in excess of \$8,000. Together with principal payments, this calculation means that the new homeowner is paying \$600 a year to his mortgage holder for 20 years for services which local councils originally provided in the main from general revenues. Local councils have thus been able to transfer much of their tax load on new subdivisions to mortgage companies.

Education receives none of this contribution and yet it is upon education that ceilings are placed to control expenditures.

Currently there is much support for the theory that the best way to improve the average taxpayer's lot would be to reduce or eliminate property taxes particularly in connection with education taxes. This proposal is supported by the contention that taxes on real property should be reserved for services to property, not for services to people. We would reject this approach on the basis that all services, in the final analysis, are for the benefit of people.

Others argue that elimination of the property tax as the source of revenue for educational purposes would make it possible to reduce the burden on property owners. This seems to be a rather dubious proposal since the tendency, historically, has been for municipalities to take advantage of this type of "financial vacuum". Moreover, unless ways can be found to curb inflation and to reduce costs at all levels of government, the tax burden must and will continue to increase.

Dissatisfaction with the property tax as a means of financing education has intensified in recent years not only as a result of escalating costs, but as a result of the Government's decision to create larger units of educational administration. While both urban and rural municipalities were concerned about the results of such a move it was the rural communities which were hardest hit. Their concern was so strong that they were successful in securing a measure of temporary relief through a government tax rebate on farm property.

The sharp increases were caused, among other things by a move to upgrade education across an entire county and by the ineffectiveness of equalized assessment as the means by which educational levies were to be apportioned to municipalities within the county. This was further

compounded by the fact that in the years preceding 1969 rural municipalities had been receiving a much higher percentage of their costs in the form of provincial grants than had the urban centres, an advantage they lost at the time of amalgamation. With this form of special assistance no longer available the inequities inherent in the assessment base became glaringly apparent.

In some communities the division between commercial and residential assessment has tended to concentrate on the residential sector further aggravating this feeling of injustice. It is also difficult to ignore the growing amount of property which is either partially or totally exempt from tax for one reason or another.

All of these factors leave this method of taxation open to question regarding its impartiality or effectiveness.

Our main point, however is, that the tax can be no more equitable than the assessment on which it is based and for this reason we feel that the major weakness is not the tax itself, but inequities constructed into the method of assessment which prevent it from being fairly applied.

One of the more serious criticisms of the property tax is that it adversely affects old age pensioners and others on fixed incomes. We believe however, that there are ways in which this defect could be corrected without having to abandon the use of the property tax completely.

It would therefore appear that even with its problems the property tax still has many advantages; it yields an adequate supply of relatively stable and predictable funds; it is easily collected and administered; it is hard to avoid and is highly visible; and it fixes local responsibility causing school trustees to respond to wishes and pressures of the community.

The ultimate method of financing education depends on the philosophy of the province and rests on two choices namely to centralize control and to permit the central authority to be responsible for the decision making process, or to decentralize control to a predetermined extent permitting local bodies some measure of autonomy. It is interesting to note that in New Brunswick where the centralized concept has been adopted, the cost of education continues to be a function of the property tax which has simply been shifted from a local base to a provincial one.

A good case can be made for participation by the Federal Government in elementary and secondary education because it aids the development of Canadian citizens who are becoming increasingly mobile and tends to equalize educational opportunities between provinces by offsetting economic differences.

In any event a reasonably high degree of local contribution is essential if we are to maintain the traditional concept that education should be responsive to family and community needs. This should be combined with sufficient authority delegated to the local level to permit those jurisdictions, which so desire, to go beyond the limits of the basic "foundation program" which is mandated by the province.

It had originally been our intention, as one of our terms of reference, to look at other sectors of education receiving funds from the Ministry of Education with the purpose of showing that, although the absolute dollar amount spent on elementary and secondary education in Ontario was rising, the percentage in relation to the total spending for all education in the province had been reduced. As we attempted to do this it became clear that such a task was beyond the capabilities of this Committee in terms of time and personnel. It was difficult to obtain meaningful statistics to pursue this point. For that reason and also because of the recent reorganization in the Ministries responsible for all education in Ontario we felt that this area might be pointed out to the Minister's Committee with the hope that they would perhaps wish to expand their studies into this sector.



RECOMMENDATIONS

1. That The Waterloo County Board of Education go on record as supporting in principle the concept of controls on the cost of education with the qualification that such controls permit school boards to operate with a maximum of autonomy and a minimum of interference from the Ministry of Education in order that they may be as sensitive as possible to the particular and unique needs of their local school systems
and that these controls be reviewed annually in order to assure that boards have the freedom to develop their own programs provided they are consistent with the aims and objectives of the Ministry of Education.
2. That a standard method of costing be developed to permit boards to accurately and fairly determine the real costs incurred with the use of school facilities by the community
and that the Ministry of Community and Social Services be assigned the task of arriving at a means by which these costs could be recovered from the community based directly on the use that community makes of such facilities.
- 2.(a) Whereas it can be reasonably argued that stage lighting installed in elementary and secondary schools benefits, directly and indirectly, the total community
we recommend that excess stage lighting repair cost be considered as Extraordinary Expenses under the Ministry of Education's new regulations governing costs attributable to use of schools by the community.

3. Although the new system of weighting factors is a step in the direction of making the ceilings more responsive to the needs of pupils and the recognition of the complex variety of alternatives accorded various areas of education by school boards, we recommend that the Ministry of Education give special consideration to methods which would make these factors more sensitive to local needs and would take into account a realistic cost per pupil in highly specialized areas, for example, special education, Oral French, and vocational training.
4. We recommend that the Ministry of Education review the ceilings at the elementary and at the secondary level to determine if there is any support to the theory that the ceilings are much more stringent at the elementary level than they are at the secondary. Our hypothesis being that with the channelling of increasing revenues to the elementary panel an earlier diagnosis and remediation of learning difficulties could be undertaken reducing the need for this type of program in later years when these have become more complex.
5. We recommend that the Ministry of Education give prior consideration to the effect on the cost of elementary education when their regulations governing teacher qualifications and the attendant upward pressure on salary budgets comes into full operation effective September 1974 and that the Ministry of Education seek ways and means to assist Boards with this added cost.

6. We recommend that the cost of operating and maintaining health rooms in schools be borne by the community services area and that the cost of telephone service for these areas be shared by the Board and County Health unit on a 50%-50% basis.
7. We recommend that a resolution be forwarded to the Ontario Hydro Electric Power Commission and the Association of Municipal Electrical Utilities requesting that action be taken to provide legislation enabling all municipal bodies owning or operating public utilities to own transformer substations in public buildings and that such substations owned by the municipality or the Ontario Hydro Electric Power Commission be limited to 1,000 Kilo-Volt-Amps.
8. We recommend that Boards of Education embark on a planned capital renovation program and that the Ministry of Education consider making capital funds available for these programs after 20 years of a building's life rather than the present 35 year limit.
9. We recommend that a review be made of the use of the property tax as a major source of funds to finance education and that this study include an investigation of the possibility of exempting or reducing the burden of education tax on old age pensioners and others existing on low fixed incomes. and that consideration be given to revising the method of determining assessment to provide a fair and equitable method of apportioning educational costs particularly between urban and rural municipalities.

10. We recommend that Boards of Education review very closely their transportation operating methods with a view to utilizing all buses to maximum potential and that they establish guidelines to confirm that rates paid for service are in line with costs incurred.

11. Whereas the majority of utility budgets for School Boards are fixed amounts and whereas School Boards have no control over inflationary spirals pertaining to such expenses we recommend that the Ministry of Education petition those Provincial Government ministries responsible for regulation of utility costs to arrive at

1. an exemption from utility costs for school boards or
2. a fixed rate for educational consumption of utilities or
3. a negotiated price increase conditional on the utility serving notice one year in advance that it wishes to renegotiate the agreement.

12. We recommend that the Ministry of Revenue be requested to make the necessary amendments to The Gasoline Tax Act to permit the refund of all or part of the tax paid under the terms of the Act by school boards in respect to operation of school buses.

13. We recommend that the Ministry of Revenue be requested to make the necessary amendments to The Retail Sales Tax Act to exempt school boards from the payment of any tax regulated by that Act.

14. That the Department of National Revenue be requested to make the necessary amendments to The Federal Excise Tax Act to exempt school boards from the payment of any tax requested by that Act.

15. Whereas it is not unusual for councils of municipalities to benefit directly and indirectly from the development of subdivisions by way of land dedications or cash in lieu thereof; and by making the sub-developers responsible for roads, sidewalks, street lights, and all services including water and sewers and

whereas school boards most often do not benefit from these contributions and in some instances when purchasing land in subdivisions are often forced to pay higher prices for the land as a result of the shift of these costs by the developer from himself to the buyer

therefore be it resolved that legislation be enacted which would permit school boards to participate, in some equitable way, in the capital contributions raised under subdivision agreements.

16. We recommend that the Ministry of Education develop precise aims and objectives governing technical and vocational training at the secondary school level

and that they clearly define the areas of responsibility in the field of technical and vocational training as it applies to school boards, to institutes of technology and to colleges of applied arts and technology.

17. Whereas the study of demography and community planning is a highly specialized field and whereas fluctuating enrolments, stringent controls on the construction of new schools or additions and a desire to make maximum use of existing facilities requires a constant attention to planning, population studies, accommodation forecasts and related factors therefore be it resolved that the Ministry of Education consider adding a qualified planner or demographer to each regional office in order to assist boards in the area of planning and school accommodation needs.

18. We recommend that the Ministry of Education review the education grant structure with particular reference to possible inequities with funds provided for defined city boards and funds provided for boards having all the characteristics of defined cities but which are considered as county boards.





THE WATERLOO COUNTY BOARD OF EDUCATION

STUDENT ENROLMENT IN ALL GRADES OF THE TECHNICAL PROGRAM
SEPTEMBER 30, 1971

| | |
|--|----------|
| Air Conditioning and Refrigeration | 15 |
| Applied Electricity | 1,468 |
| Applied Electronics | 175 |
| Auto Body Repair | 230 |
| Auto Mechanics | 1,924 |
| Drafting | 1,881 |
| Drafting - Architectural | 24 |
| Drafting - Electrical and Electronics | 68 |
| Drafting - Mechanical | 157 |
| Elements of Construction Technology | 94 |
| Elements of Electrical Technology | 476 |
| Elements of Mechanical Technology | 555 |
| Elements of Metal Fabrication Technology | 72 |
| Fashion Arts | 24 |
| Industrial Physics | 137 |
| Machine Shop Practice | 1,600 |
| Sheet Metal Practice | 297 |
| Technical Illustration | 36 |
| Vocational Art | 63 |
| Welding | 255 |
| Woodworking - Building Construction | 113 |
| Woodworking - Cabinet Making | |
| Woodworking - General | 362 |
| Woodworking - Pattern Making | |
| Agriculture (not a technical subject) | 263 |
| No. of Students Enrolled in ST&T Program | 2,374 |
| Total School Enrolment | 16,018 * |

* Two schools are on credit system. Their students are not counted in the ST&T Program but they do take Technical and Commercial options.

THE WATERLOO COUNTY BOARD OF EDUCATION

STUDENT ENROLMENT IN BUSINESS EDUCATION SUBJECTSSEPTEMBER 30, 1971

| | |
|--------------------------------------|--------|
| Accounting (Bookkeeping) | 2,140 |
| Advertising & Sales Promotion | 83 |
| Basic Programming | 84 |
| Business Finance | 97 |
| Business Data Processing | 191 |
| Business Law | 607 |
| Business Machines | 1,202 |
| Business Mathematics | 315 |
| Business Organization and Management | 202 |
| Business Practice | 553 |
| Business Systems Programming | 98 |
| Commercial and Business Procedures | 244 |
| Computer Concepts | 322 |
| Correspondence and Spelling | 153 |
| Computer Fundamentals | 53 |
| Economics | 478 |
| Office Practice | 626 |
| Principles of Data Processing | 476 |
| Process of Marketing | 444 |
| Shorthand | 614 |
| Business Systems Design | 24 |
| Typewriting | 4,588 |
| Secretarial Practice | 103 |
| Consumer Education | 840 |
| Merchandising | 559 |
| Penmanship | 45 |
| | ----- |
| | 15,141 |

THE WATERLOO COUNTY BOARD OF EDUCATION

APPENDIX C

SUMMARY OF NIGHT SCHOOL HOURS - 1971

(a) January - June 1971

| <u>Name of School</u> | <u>No. of Sessions</u> | <u>No. of Student Hrs.</u> |
|--------------------------|------------------------|----------------------------|
| Cameron Heights C.I. | 6,063 | 12,226 |
| Galt C.I. & Preston HS. | 2,503 | 5,006 |
| Kitchener-Waterloo | 12,046 | 25,786 |
| TOTAL - January-June | 20,612 | 43,013 |

(b) September - December 1971

| | | |
|--------------------------------|------------|------------|
| Cameron Heights C.I. | 6,530 | 13,060 |
| Galt C.I. & Preston HS. | 2,303 | 4,606 |
| Kitchener-Waterloo C.I. | 10,278 | 20,858 |
| Total - September-December | 19,111 | 38,524 |

| | | |
|---------------------|--------------|--------------|
| GRAND TOTALS - 1971 | 39,723 | 81,542 |
| | <u>=====</u> | <u>=====</u> |

SUMMARY OF NIGHT SCHOOL HOURS - 1971

Credit Courses

(a) January - June 1971

| <u>Name of School</u> | <u>Number of Sessions</u> | <u>Number of Student Hrs.</u> |
|-------------------------------|---------------------------|-------------------------------|
| Cameron Heights C.I. | | |
| Academic - | 1,315 | 2,630 |
| Kitchener-Waterloo C.I. | | |
| Academic - | 5,185 | 12,351 |
| A.T.E.C. - | <u>939</u> | <u>1,490</u> |
| Total - Credit Courses | 7,439 | 16,471 |
| (January - June) | | |

(b) September - December 1971

| | | |
|--------------------------------------|----------------------|----------------------|
| Cameron Heights C.I. | | |
| Academic - | 879 | 1,794 |
| Kitchener-Waterloo C.I. | | |
| Academic - | <u>2,628</u> | <u>5,256</u> |
| Total - Credit Courses | <u>3,525</u> | <u>7,050</u> |
| (September - December) | | |
| TOTAL - CREDIT COURSES - 1971 | <u>10,964</u> | <u>23,521</u> |

SUMMARY OF NIGHT SCHOOL HOURS - 1971

Non-Credit Courses

(a) January - June 1971

| <u>Name of School</u> | <u>Number of Sessions</u> | <u>Number of Student Hrs.</u> |
|--|---------------------------|-------------------------------|
| Cameron Heights C.I. | 4,748 | 9,596 |
| Galt C.I. & Preston High | 2,503 | 5,006 |
| Kitchener-Waterloo C.I. | 5,932 | 11,945 |
| Total - Non-Credit Courses January - June | 13,173 | 26,547 |

(b) September - December 1971

| | | |
|--|---------------|---------------|
| Cameron Heights C.I. | 5,633 | 11,266 |
| Galt C.I. & Preston High | 2,303 | 4,606 |
| Kitchener-Waterloo C.I. | 7,656 | 15,602 |
| Total - Non-Credit Courses September - December | 15,586 | 31,474 |
| TOTAL - NON-CREDIT COURSES 1971 | <u>28,759</u> | <u>58,021</u> |

THE WATERLOO COUNTY BOARD OF EDUCATION

SUMMER SCHOOL, 1971SUMMARY OF ATTENDANCE, BY SCHOOLS

| <u>SCHOOL</u> | <u>ONE SUBJECT</u> | <u>TWO SUBJECTS</u> | <u>TOTAL STUDENTS</u> | <u>CLASSES</u> |
|--|--------------------|---------------------|-----------------------|----------------|
| Waterloo County Board of Education Schools | 651 | 239 | 890 | 1,129 |
| Other Waterloo County Schools | 91 | 21 | 112 | 133 |
| Perth County Schools | 77 | 33 | 110 | 143 |
| Wellington County Schools | 109 | 23 | 132 | 155 |
| Other County Schools | 16 | 6 | 22 | 28 |
| GRAND TOTAL | 944 | 322 | 1,266 | 1,588 |

THE WATERLOO COUNTY BOARD OF EDUCATION

DRIVER EDUCATION

| | <u>1968-69</u> | <u>1969-70</u> | <u>1970-71</u> |
|---------------------------|----------------|----------------|----------------|
| Participating Students | | | |
| Regular | 1200 | 1626 | 1665 |
| Summer School | 272 | 269 | 365 |
| Totals | 1472 | 1895 | 2030 |
| Cost per Student-Approx. | | | |
| | \$45. | \$48.64 | \$56.99 |
| Mileage | 145,925 | 165,605 | 182,739 |
| In-Car Instructors | 15 | 17 | 18 |

THE WATERLOO COUNTY BOARD OF EDUCATION

1971 BUDGET STATISTICS

Prepared by
The Finance Department,
November 11, 1971.

1.

THE WATERLOO COUNTY BOARD OF EDUCATION

1971 BUDGET PROPOSAL

SUMMARY BY EXPENSE FUNCTION

ELEMENTARY - 1971

| <u>Function</u> | <u>1970 Actual</u> | <u>1971 Budget</u> | <u>% of Total</u> |
|-----------------------------|------------------------|------------------------|-----------------------|
| A Instruction | \$12,586,751 | \$13,838,795 | 65.73 |
| B Educational Services | 520,683 | 656,052 | 3.12 |
| C Pupil Welfare Services | 29,967 | 29,060 | .14 |
| D Business Administration | 426,828 | 466,362 | 2.21 |
| E Computer Services | 24,747 | 31,924 | .15 |
| F Plant Operations | 1,707,954 | 1,879,879 | 8.93 |
| G Plant Maintenance | 452,714 | 534,103 | 2.54 |
| H Transportation | 627,494 | 695,971 | 3.30 |
| I Cafeterias and Lunchrooms | 569 | 942 | .04 |
| J Other Operating Expenses | 224,452 | 218,427 | 1.03 |
| K Debt Charges | 2,336,565 | 2,458,736 | 11.68 |
| L Capital Expenditures | 451,533 | 240,689 | 1.13 |
| | <u>\$19,390,257</u> | <u>\$21,050,940</u> | <u>100.00</u> |

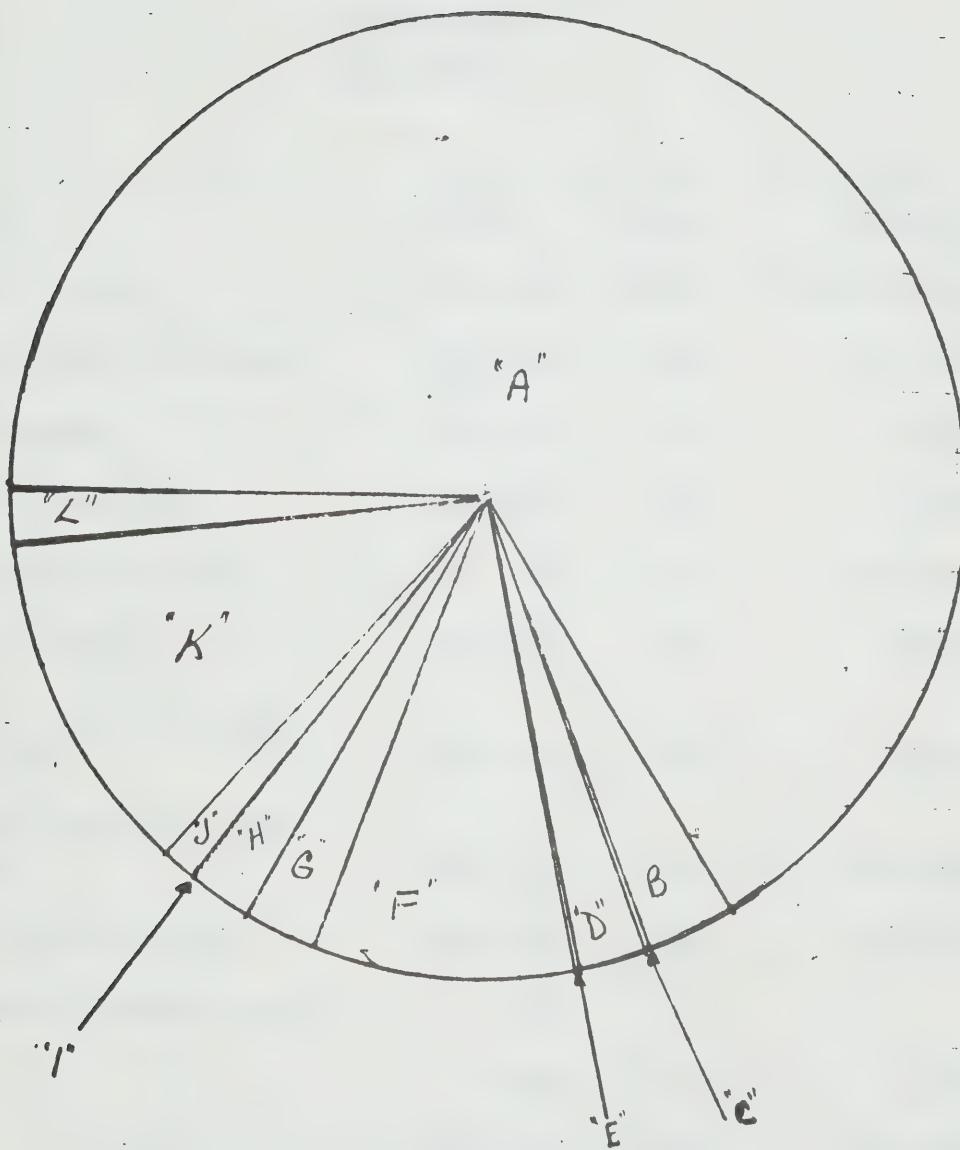


ILLUSTRATION OF ELEMENTARY SCHOOLS

BUDGET

DEFINED BY EXPENSE FUNCTION

1971

THE WATERLOO COUNTY BOARD OF EDUCATION1971 BUDGET PROPOSALSUMMARY BY OBJECTELEMENTARYALL AREAS

| <u>Object</u> | <u>1970 Actual</u> | <u>% of Total</u> | <u>1971 Budget</u> | <u>% of Total</u> |
|---|------------------------|-----------------------|------------------------|-----------------------|
| A Salary and Wages | \$12,968,386 | 66.88 | \$14,319,941 | 68.03 |
| B Employee Fringe Benefits | 434,366 | 2.24 | 540,965 | 2.57 |
| C Travel Expense | 82,115 | .42 | 80,200 | .38 |
| D Personnel Training | 11,989 | .06 | 21,368 | .10 |
| E Supplies and Utilities | 1,858,809 | 9.59 | 1,958,977 | 9.31 |
| F Fees and Services | 62,081 | .32 | 68,892 | .33 |
| G Replacement of Furniture and Equipment | 30,837 | .16 | 56,382 | .27 |
| H Additional Furniture and Equipment | 254,717 | 1.31 | 323,850 | 1.54 |
| I Rentals and Contracts | 666,361 | 3.44 | 756,151 | 3.59 |
| Bursaries and Student Aid | 556 | | | |
| Other | 7,490 | .04 | 6,362 | .03 |
| J Capital | 451,533 | 2.33 | 240,689 | 1.14 |
| K Other Operating | 224,452 | 1.16 | 218,427 | 1.03 |
| L Debt Charges | 2,336,565 | 12.05 | 2,458,736 | 11.68 |
| | \$19,390,257 | 100.00 | \$21,050,940 | 100.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

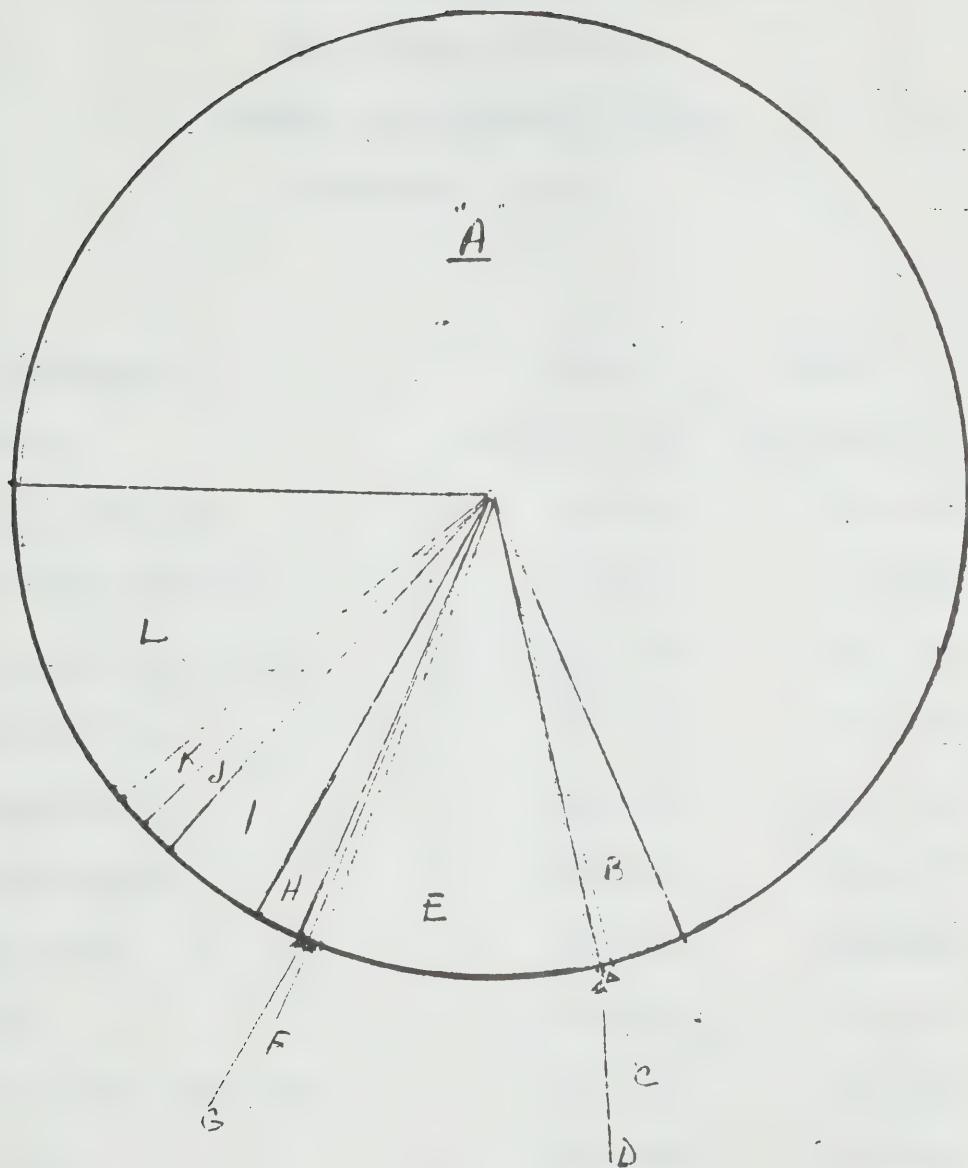


ILLUSTRATION OF ELEMENTARY SCHOOLS

BUDGET

DEFINED BY EXPENSE OBJECT

1971

THE WATERLOO COUNTY BOARD OF EDUCATION1971 BUDGET PROPOSALSUMMARY BY EXPENSE FUNCTIONSECONDARY - 1971

| <u>Function</u> | <u>1970 Actual</u> | <u>1971 Budget</u> | <u>% of Total</u> |
|----------------------------|------------------------|------------------------|-----------------------|
| A Instruction | \$13,226,523 | \$14,740,922 | 71.02 |
| B Educational Services | 316,891 | 365,767 | 1.76 |
| C Pupil Welfare Services | 28,544 | 27,109 | .13 |
| D Business Administration | 417,157 | 459,361 | 2.22 |
| E Computer Services | 53,753 | 66,744 | .32 |
| F Plant Operations | 1,648,505 | 1,869,743 | 9.01 |
| G Plant Maintenance | 487,612 | 499,597 | 2.41 |
| H Transportation | 396,316 | 496,949 | 2.39 |
| I Cafeterias | 169,163 | 177,210 | .85 |
| J Other Operating Expenses | 197,952 | 181,271 | .88 |
| K Debt Charges | 1,572,796 | 1,706,462 | 8.22 |
| L Capital Expenditures | 370,362 | 164,060 | .79 |
| | <u>\$18,885,574</u> | <u>\$20,755,195</u> | <u>100.00</u> |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |

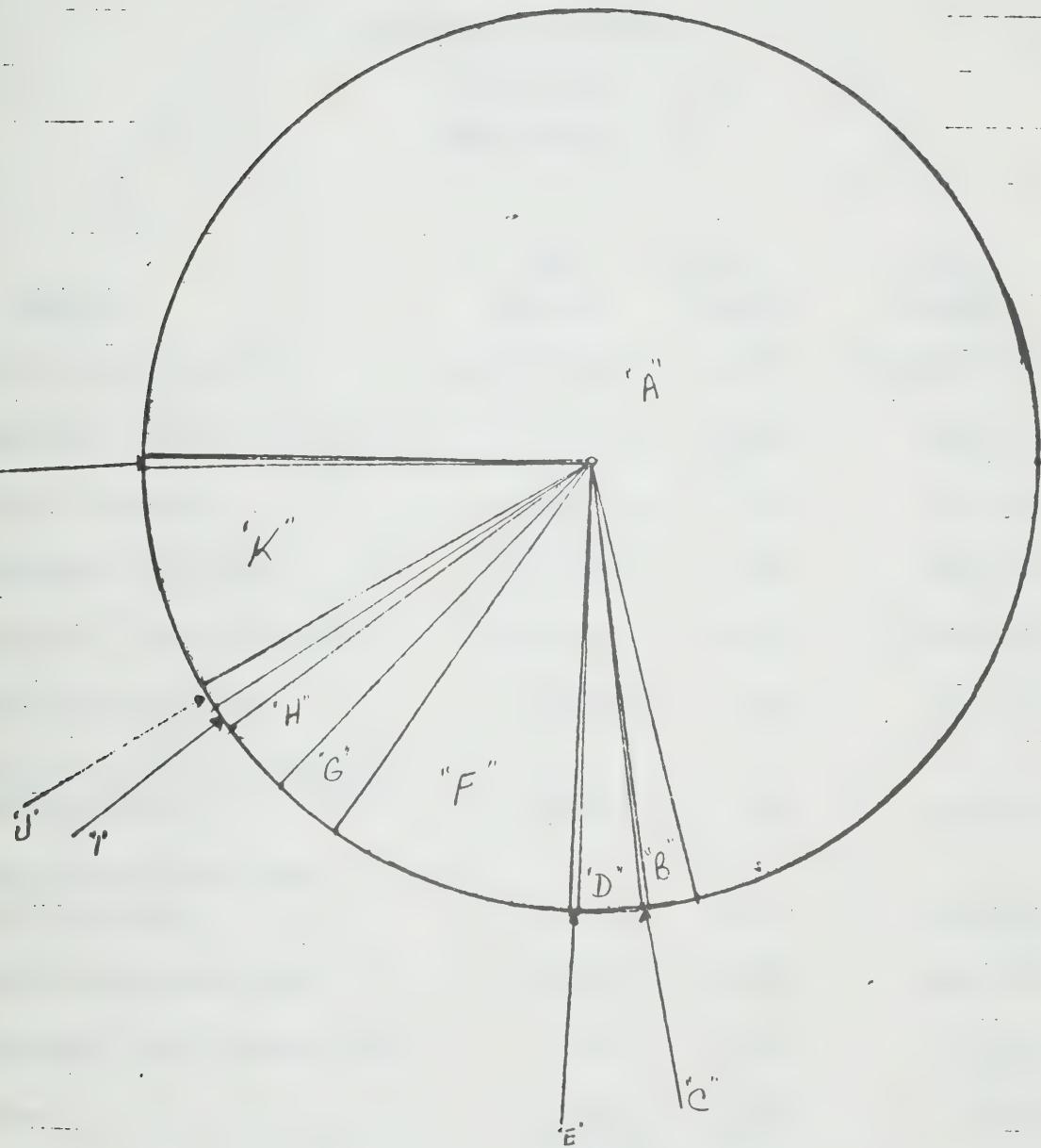


ILLUSTRATION OF SECONDARY SCHOOLS

BUDGET

DEFINED BY EXPENSE FUNCTION

1971

THE WATERLOO COUNTY BOARD OF EDUCATION1971 BUDGET PROPOSALSUMMARY BY OBJECTSECONDARYALL AREAS

| <u>Object</u> | <u>1970 Actual</u> | <u>% of Total</u> | <u>1971 Budget</u> | <u>% of Total</u> |
|---|------------------------|-----------------------|------------------------|-----------------------|
| A Salary and Wages | \$13,645,685 | 72.28 | \$15,262,471 | 73.54 |
| B Employee Fringe Benefits | 437,325 | 2.31 | 591,440 | 2.85 |
| C Travel Expense | 42,328 | .22 | 47,600 | .23 |
| D Personnel Training | 25,782 | .14 | 21,368 | .10 |
| E Supplies and Utilities | 1,745,362 | 9.24 | 1,938,289 | 9.34 |
| F Fees and Services | 57,624 | .30 | 60,365 | .29 |
| G Replacement of Furniture and Equipment | 49,570 | .26 | 56,384 | .27 |
| H Additional Furniture and Equipment | 238,450 | 1.26 | 110,492 | .53 |
| I Rentals and Contracts | 490,977 | 2.60 | 607,255 | 2.93 |
| Bursaries and Student Aid | 8,314 | .04 | 5,400 | .03 |
| Other | 2,327 | .01 | 2,338 | .01 |
| J Capital | 370,362 | 1.96 | 164,060 | .79 |
| K Other Operating | 197,952 | 1.05 | 181,271 | .87 |
| L Debt Charges | 1,572,796 | 8.33 | 1,706,462 | 8.22 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$18,885,574 | 100.00 | \$20,755,195 | 100.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

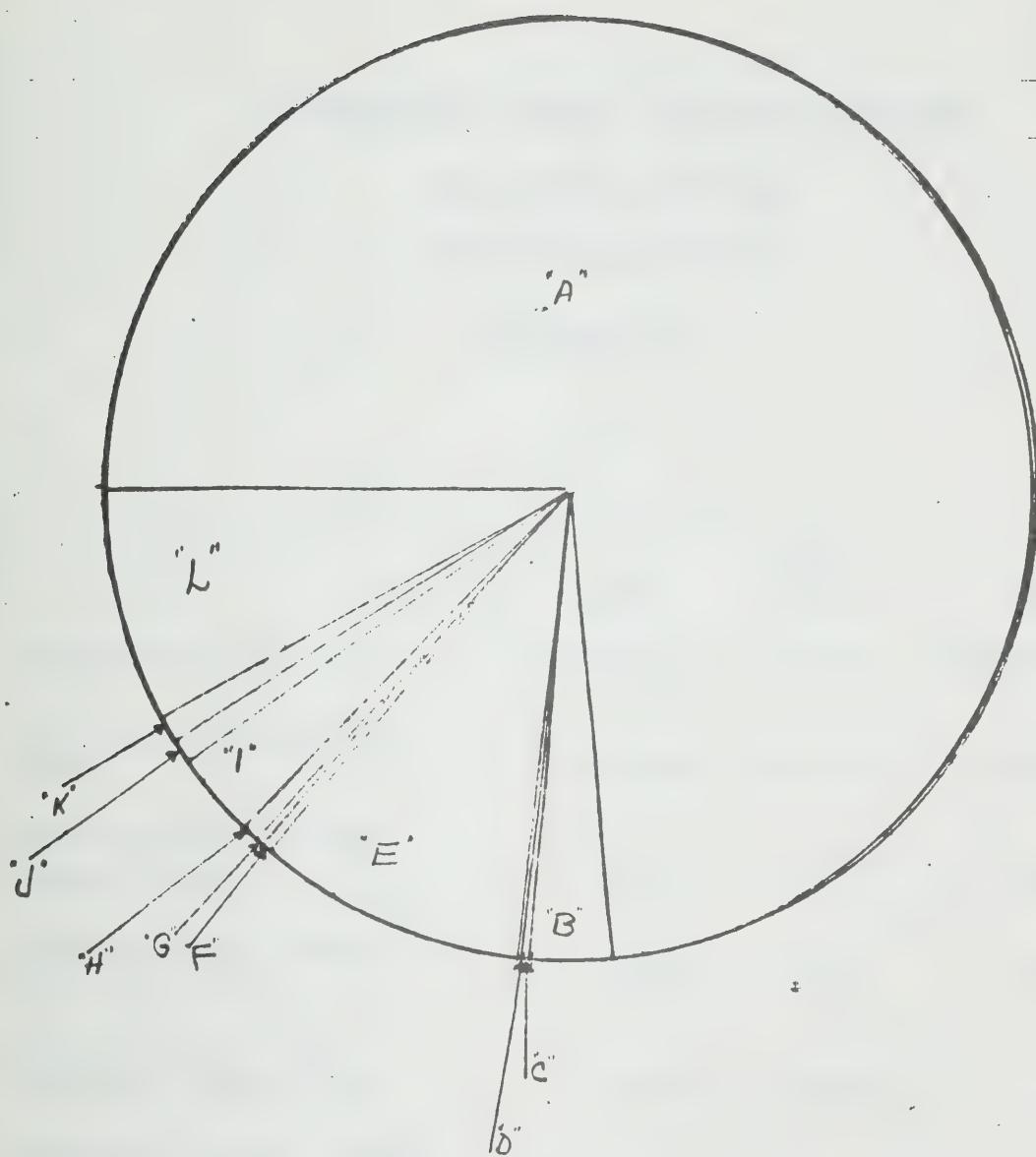


ILLUSTRATION OF SECONDARY SCHOOLS

BUDGET

DEFINED BY EXPENSE OBJECT

1971

THE WATERLOO COUNTY BOARD OF EDUCATION1971 BUDGET PROPOSALSUMMARY OF REVENUESELEMENTARY

| | <u>1970</u> | <u>% of Total</u> | <u>1971</u> | <u>% of Total</u> |
|--|--------------|-----------------------|--------------|-----------------------|
| A Local Taxation | \$11,298,348 | 58.26 | \$10,950,175 | 52.01 |
| B Provincial Government Grant | 7,954,848 | 41.02 | 9,947,127 | 47.25 |
| C Tuition Fees - Other School Boards | 47,114 | .24 | 34,400 | .16 |
| D Tuition Fees - Government of Canada | 26,544 | .14 | 28,000 | .13 |
| E Tuition Fees - Non Resident Individuals | 9,425 | .06 | 9,550 | .04 |
| F Interest Income, School Rentals and Minor Misc. Income (Too numerous and of such small amounts to list.) | 53,978 | .28 | 81,683 | .41 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$19,390,257 | 100.00 | \$21,050,940 | 100.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

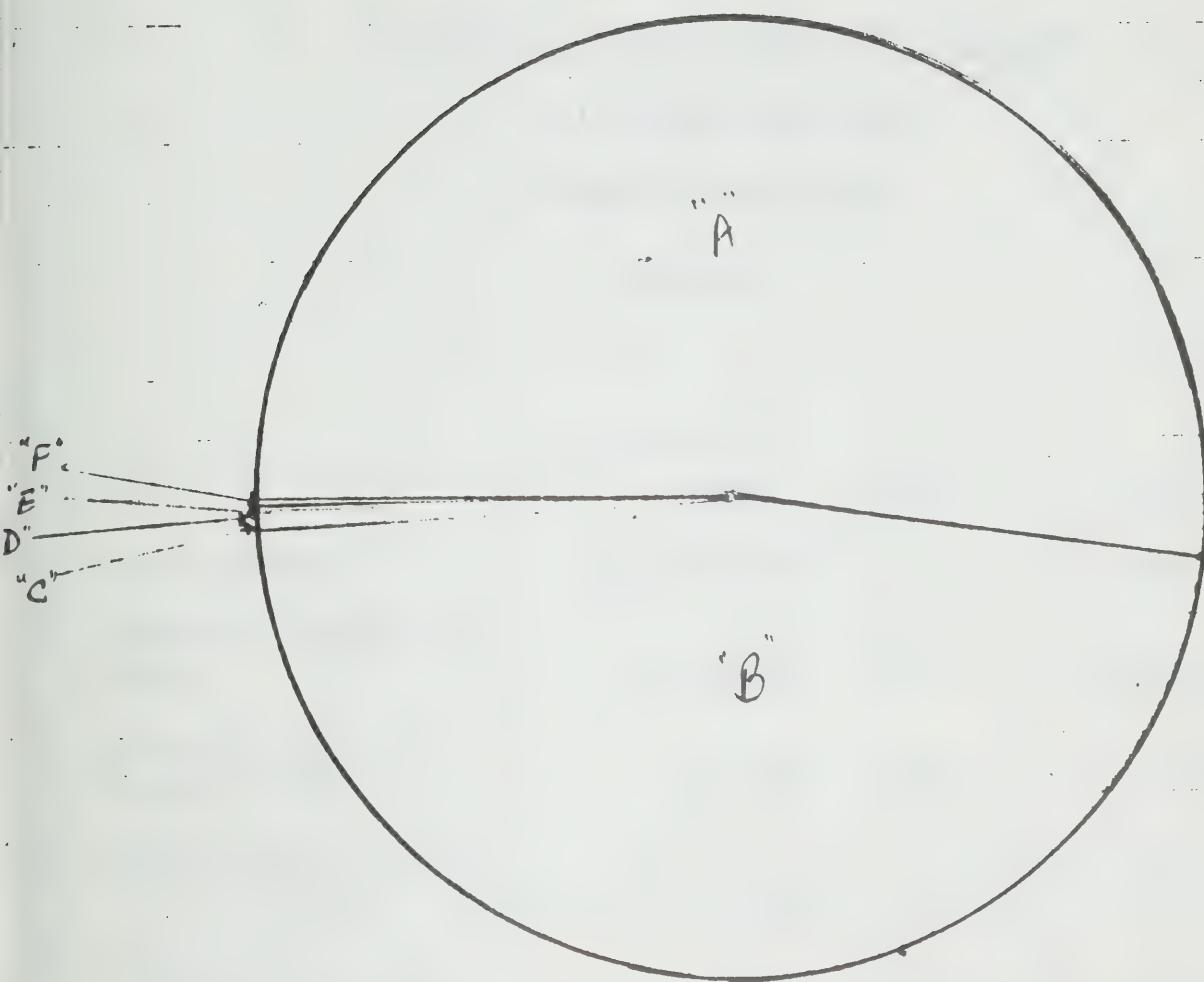


ILLUSTRATION OF ELEMENTARY SCHOOLS

REVENUE BUDGET

DEFINED BY SOURCE

1971

THE WATERLOO COUNTY BOARD OF EDUCATION1971 BUDGET PROPOSALSUMMARY OF REVENUESSECONDARY

| | | <u>1970</u> | <u>% of Total</u> | <u>1971</u> | <u>% of Total</u> |
|---|--|---------------------|-----------------------|---------------------|-----------------------|
| A | Local Taxation | \$10,608,979 | 56.17 | \$ 9,186,070 | 44.26 |
| B | Provincial Government Grant | 7,108,676 | 37.64 | 10,746,568 | 51.77 |
| C | Tuition Fees - Other School Boards | 851,294 | 4.51 | 547,632 | 2.63 |
| D | Tuition Fees - Government of Canada | 88,606 | .47 | 52,817 | .25 |
| E | Tuition Fees - Non Resident Individuals | 39,923 | .08 | 70,695 | .34 |
| F | Interest Income, School Rentals and Minor Misc. Income (Too numerous and of such small amounts to list.) | 188,096 | 1.13 | 151,413 | .75 |
| | | <u>\$18,885,574</u> | <u>100.00</u> | <u>\$20,755,195</u> | <u>100.00</u> |
| | | <u>=====</u> | <u>=====</u> | <u>=====</u> | <u>=====</u> |

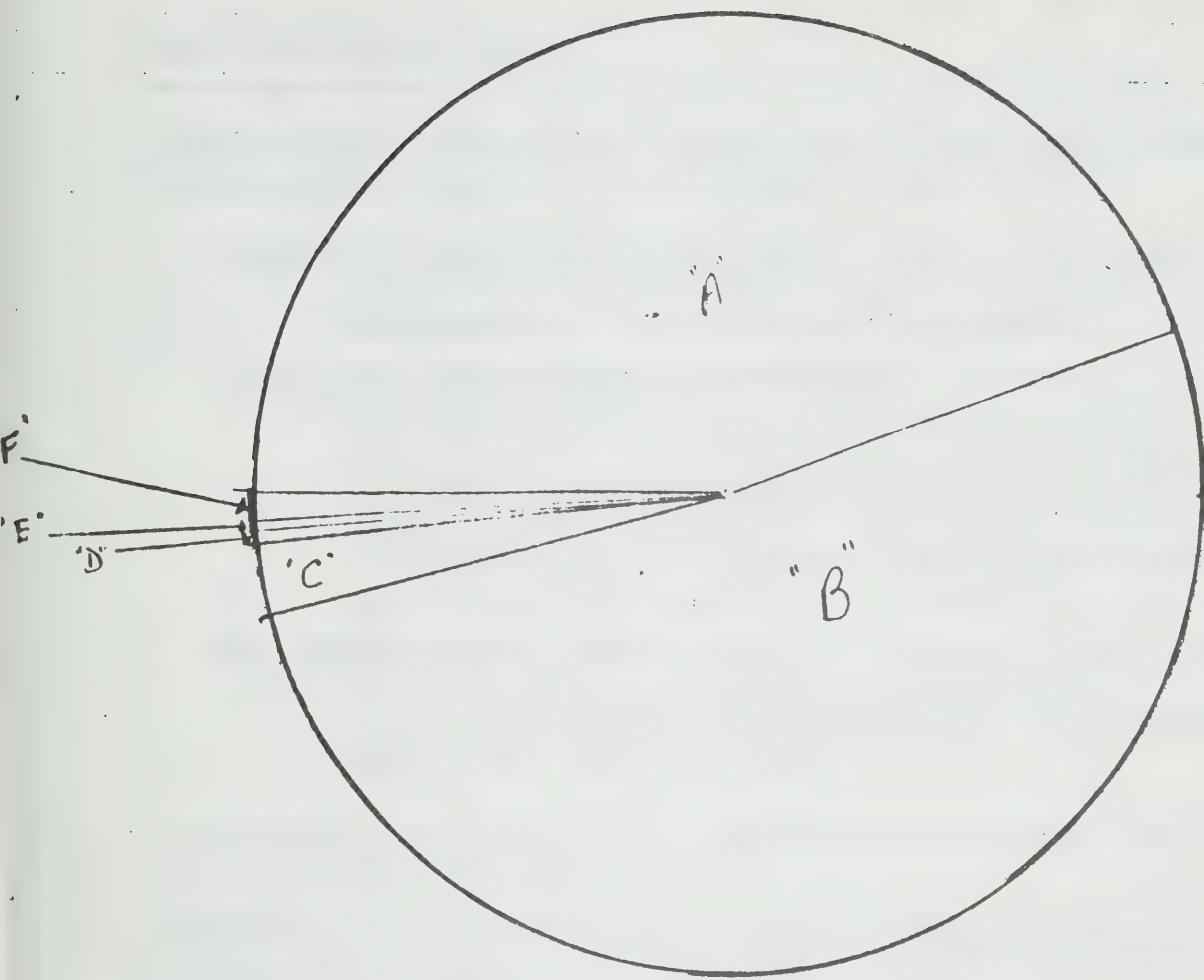


ILLUSTRATION OF SECONDARY SCHOOLS

REVENUE BUDGET

DEFINED BY SOURCE

1971

ABOUT PROVINCIAL GRANTS

The Provincial Government finances education by the payment of three types of Grants to Local County School Boards.

1. GRANTS FOR ORDINARY EXPENDITURES - Salaries and Wages; Fringe Benefits; Travel Expense; Supplies and Utilities; Replacement of Furniture and Equipment.
2. GRANTS FOR EXTRAORDINARY EXPENDITURES - Subject to prior approval by the Ontario Department of Education for the following expenditures: Transportation; Debt Charges on New or Additions to Schools; Additional Furniture and Equipment. This type of grant requires a long process of approvals before expenditures are made. Sometimes as long as two years.
3. MILL RATE SUBSIDY GRANT - This is a special grant introduced in 1969 to alleviate the sharp rise in mill rates in municipalities which have a low assessment and a high cost per pupil.

All expenditures qualify if a Board does not exceed its expenditure from the previous year by:

ELEMENTARY - The greater of \$75.00 per pupil or 50% of the difference between the cost per pupil in 1970 and the maximum of \$545.00 for 1971.

SECONDARY - The greater of \$75.00 per pupil or 50% of the difference between the cost per pupil in 1970 and the maximum of \$1,060.00 for 1971.

This grant limits the increase in mill rate for 1971 to $\frac{1}{2}$ of an equalized mill over the 1969 mill rates.

An equalized mill in Waterloo County is worth anywhere from three to five ordinary mills.

Therefore the mill rate could go up from $1\frac{1}{2}$ to $2\frac{1}{2}$ mills on all assessments.

LIMITATIONS OF GRANTS

Provided that an Elementary School Board does not have more than \$44,500.00 of assessable property for each child enrolled, the Government will pay 60% of all ordinary expenditures.

In 1971 we have \$58,661.00 of assessable property for each child and are therefore getting 47.27% of all ordinary expenditures.

About Provincial Grants (cont'd.)

In the case of the Secondary section of the School Board, if the Board does not have more than \$114,250.00 of assessable property for each child enrolled, the Government will pay 60% of all ordinary expenditures.

In 1971 we have \$132,929.00 of assessable property for each child and are therefore getting 53.47% of all ordinary expenditures.

ABOUT PER PUPIL COSTS BASED ON ORDINARY EXPENSES

| | <u>1968</u> | <u>1969</u> | <u>1970</u> | <u>1971</u> |
|------------|-------------|-------------|-------------|-------------|
| Elementary | \$413 | \$443 | \$500 | \$545 |
| Secondary | \$934 | \$885 | \$944 | \$1,019 |

NOTE: Ordinary Expenses are all costs except capital expenses.

ABOUT PROVINCIAL ASSISTANCE

For the year 1971 we will receive the following Provincial assistance.

Elementary Public Schools = \$ 9,947,127

Secondary Public Schools = \$10,746,568

ABOUT THE BUDGET

For the year 1971 our Budget for

Elementary Public Schools = \$21,050,940

Secondary Public Schools = \$20,755,195

Therefore

ELEMENTARY SCHOOLS

Local Taxpayer Pays - 52.01
Province Pays - 47.25

SECONDARY SCHOOLS

Local Taxpayer Pays - 44.26
Province Pays - 51.77

THE WATERLOO COUNTY BOARD OF EDUCATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 1971

MCDONALD, CURRIE & CO.
CHARTERED ACCOUNTANTS

MCDONALD, CURRIE & CO.
CHARTERED ACCOUNTANTS

COOPERS & LYBRAND
IN PRINCIPAL AREAS
OF THE WORLD

AUDITORS' REPORT

TELEPHONE (519) 578-7110
CORPORATION SQUARE
141 ONTARIO STREET NORTH
KITCHENER, ONTARIO, CANADA

To The Waterloo County Board
of Education:

We have examined the following financial statements of The
Waterloo County Board of Education for the year ended December 31, 1971:

1. Revenue Fund Balance Sheet
2. Statement of Over Requisition (Under Requisition)
3. Statement of Predecessor School Boards' Net Surpluses (Net Deficits)
4. Revenue Fund Statement of Revenue and Expenditure
5. Capital Fund Balance Sheet
6. Capital Fund Statement of Investment in Fixed Assets
7. Statement of Source and Application of Capital Funds
8. Reserve Fund Statement of Assets
9. Reserve Fund Statement of Receipts and Payments

Our examination included a general review of the accounting procedures
and such tests of accounting records and other supporting evidence as we
considered necessary in the circumstances.

In our opinion the accompanying financial statements present fairly the
financial position of the Board as at December 31, 1971 and the results of its
operations and the source and application of its capital funds for the year
then ended, in accordance with accounting principles generally accepted for
Ontario School Boards applied on a basis consistent with that of the preceding
year.

Mcdonald, Currie & Co.

THE WATERLOO COUNTY BOARD OF EDUCATION

STATEMENT 1

REVENUE FUND BALANCE SHEET

AS AT DECEMBER 31, 1971

A S S E T S

| | 1971 | 1970 |
|--|------------------|------------------|
| | \$ | \$ |
| CASH | <u>428,005</u> | <u>22,845</u> |
| DEPOSITS FOR FUTURE SITE PURCHASES | <u>3,534</u> | <u>592,000</u> |
| ACCOUNTS RECEIVABLE | | |
| Municipalities - under requisitions | 38,827 | 881,319 |
| other | 666,797 | 392,410 |
| Other school boards | 684,364 | 648,285 |
| Government of Ontario | 792,498 | 446,625 |
| Government of Canada | 4,508 | 20,893 |
| Other | <u>147,010</u> | <u>34,308</u> |
| | 2,334,004 | 2,423,840 |
| DUE FROM OTHER FUNDS | 7,171 | 56,923 |
| PREPAID EXPENSES | 20,936 | 22,045 |
| DEFERRED EXPENSES | 71,775 | - |
| NET DEFICITS - predecessor school boards | | |
| January 1, 1969 (note 2) | <u>302,973</u> | <u>-</u> |
| | <u>3,168,398</u> | <u>3,117,653</u> |

L I A B I L I T I E S

| | | |
|--|------------------|------------------|
| ACCOUNTS PAYABLE | | |
| Municipalities - over requisitions | 1,318,408 | 210,154 |
| other | 24,494 | 41,490 |
| Other schools boards | 15,740 | 33,301 |
| Government of Ontario | - | 1,050,040 |
| Trade accounts payable and accrued liabilities | <u>1,418,215</u> | <u>1,729,825</u> |
| | 2,776,857 | 3,064,810 |
| DUE TO OTHER FUNDS | 358,785 | - |
| DEFERRED INCOME | 32,756 | 10,942 |
| NET SURPLUSES - predecessor school boards | | |
| January 1, 1969 (note 2) | <u>-</u> | <u>41,901</u> |
| | <u>3,168,398</u> | <u>3,117,653</u> |

APPROVED

DATE _____ CHAIRMAN OF THE BOARD _____

DATE _____ DIRECTOR OF EDUCATION _____

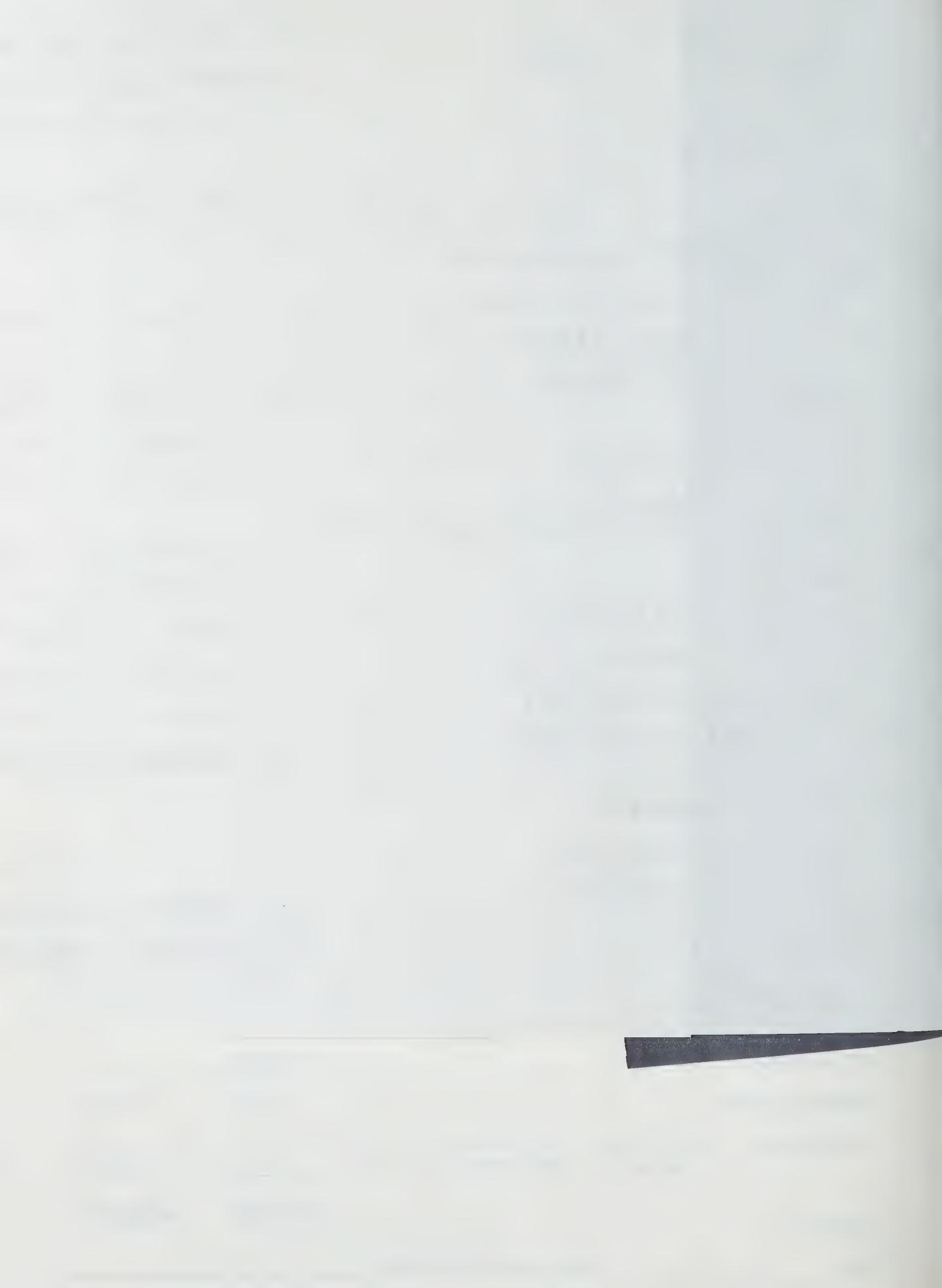
THE WATERLOO COUNTY BOARD OF EDUCATION
 STATEMENT OF OVER REQUISITION (UNDER REQUISITION)
 FOR THE YEAR ENDED DECEMBER 31, 1971

STATEMENT 2

| | 1971 | | 1970 | | | |
|---|----------------|----------------|------------------|------------------|------------------|------------------|
| | Elementary | Secondary | Total | Elementary | Secondary | Total |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| BALANCE - BEGINNING OF YEAR | | | | | | |
| As previously reported | (670,121) | (365,816) | (1,035,937) | (633,996) | 670,563 | 36,567 |
| Adjustment of prior years | | | | | | |
| Grants (note 3) | 374,505 | (9,733) | 364,772 | 101,741 | (22,041) | 79,700 |
| Site reallocated | (46,272) | 46,272 | - | (46,272) | 46,272 | - |
| | 328,233 | 36,539 | 364,772 | 55,469 | 24,231 | 79,700 |
| As restated | (341,888) | (329,277) | (671,165) | (578,527) | 694,794 | 116,267 |
| Distribution of adjusted surpluses of predecessor school boards | 185,052 | 5,8,829 | 713,881 | - | - | - |
| | (156,836) | 159,352 | 42,716 | (578,527) | 694,794 | 116,267 |
| Levied for the year | 11,166,757 | 9,403,138 | 20,569,895 | 11,117,909 | 9,026,775 | 20,144,684 |
| Required for the year | 10,167,549 | 9,150,481 | 19,333,030 | 10,881,270 | 10,050,846 | 20,932,116 |
| Excess (Deficiency) | - 984,208 | 252,657 | 1,236,865 | 236,639 | (1,024,071) | (787,432) |
| BALANCE - END OF YEAR | 827,372 | 452,209 | 1,279,581 | (341,888) | (329,277) | (671,165) |

REPRESENTED BY:

| | | | | | | |
|-------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Under requisition | - | (38,827) | (38,827) | (396,973) | (484,346) | (881,319) |
| Over requisition | 827,372 | 491,036 | 1,318,408 | 55,085 | 155,069 | 210,154 |
| | 827,372 | 452,209 | 1,279,581 | (341,888) | (329,277) | (671,165) |



THE WATERLOO COUNTY BOARD OF EDUCATION

STATEMENT 3

STATEMENT OF PREDECESSOR SCHOOL BOARDS' NET SURPLUSES (NET DEFICITS)

FOR THE YEAR ENDED DECEMBER 31, 1971

| | 1971 | | | 1970 | | |
|---|------------------|------------------|------------------|----------------|-----------------|---------------|
| | Elementary | Secondary | Total | Elementary | Secondary | Total |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| BALANCE - BEGINNING OF YEAR | 119,783 | (77,882) | 41,901 | 119,783 | (77,882) | 41,901 |
| Board of Arbitrator's adjustments for non-capital items | <u>(9,329)</u> | <u>382,058</u> | <u>372,729</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | 110,454 | 304,176 | 414,630 | 119,783 | (77,882) | 41,901 |
| Distribution of adjusted surpluses - | | | | | | |
| Waterloo County | <u>(185,052)</u> | <u>(528,829)</u> | <u>(713,881)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other counties | <u>-</u> | <u>(3,722)</u> | <u>(3,722)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| BALANCE - END OF YEAR (note 2) | <u>(74,598)</u> | <u>(228,375)</u> | <u>(302,973)</u> | <u>119,783</u> | <u>(77,882)</u> | <u>41,901</u> |



REVENUE FUND STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1971

| | Elementary | | | | Secondary | | | | Total | |
|----------------------------------|-------------------|-------------------|------------|-------------|-------------------|-------------------|--------------|--------------|-------------------|-------------------|
| | 1971 | | Per Pupil | | 1971 | | Per Pupil | | 1971 | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Exemption | | | | | | | | | | |
| Education | | | | | | | | | | |
| General and other taxes | 11,009,921 | 10,539,382 | 365 | 352 | 9,602,690 | 9,721,569 | 581 | 617 | 20,612,611 | 20,260,951 |
| School boards | 232,650 | 248,214 | 8 | 8 | 182,025 | 190,781 | 11 | 12 | 414,675 | 438,995 |
| Province of Ontario | 57,081 | 47,114 | 2 | 2 | 856,592 | 851,294 | 52 | 54 | 913,673 | 898,408 |
| General legislative grants | 9,713,143 | 7,900,205 | 321 | 264 | 9,536,825 | 7,054,077 | 577 | 448 | 19,249,968 | 14,954,282 |
| Union mill rate subsidy | 12,937 | 96,510 | - | 4 | - | 19,553 | - | 1 | 12,937 | 116,063 |
| Pension reimbursement | 127,671 | 109,865 | 4 | 4 | 98,924 | 82,880 | 6 | 5 | 226,595 | 192,745 |
| Revenues | 34,409 | 40,171 | 1 | 1 | 9,068 | 3,036 | - | - | 43,477 | 43,207 |
| Government of Canada | 21,630 | 26,544 | 1 | 1 | 20,437 | 88,606 | 1 | 6 | 42,067 | 115,150 |
| Fines | 9,514 | 9,425 | - | - | 45,516 | 39,923 | 3 | 3 | 55,030 | 49,348 |
| Revenues | 125,682 | 53,978 | 4 | 2 | 286,481 | 188,096 | 17 | 12 | 412,163 | 242,074 |
| To from reserve | - | - | - | - | - | 130,000 | - | 8 | - | 130,000 |
| | <u>21,344,638</u> | <u>19,071,408</u> | <u>706</u> | <u>638</u> | <u>20,638,558</u> | <u>18,369,815</u> | <u>1,248</u> | <u>1,156</u> | <u>41,983,196</u> | <u>37,441,223</u> |
| Expenditure | | | | | | | | | | |
| Administration | 449,404 | 459,785 | 15 | 15 | 450,244 | 464,970 | 27 | 30 | 899,648 | 924,755 |
| Services | 34,580 | 28,270 | 1 | 1 | 52,818 | 58,041 | 3 | 4 | 87,398 | 86,311 |
| Education | 13,540,266 | 12,680,028 | 448 | 424 | 14,504,858 | 13,141,349 | 877 | 834 | 28,045,124 | 25,821,377 |
| General services | 533,031 | 550,723 | 18 | 19 | 396,861 | 324,120 | 24 | 21 | 929,892 | 874,843 |
| Police, health and food services | 32,187 | 40,410 | 1 | 1 | 211,369 | 181,945 | 13 | 12 | 243,556 | 222,355 |
| Transportations | 1,822,475 | 1,713,523 | 60 | 57 | 1,685,134 | 1,529,394 | 102 | 97 | 3,507,009 | 3,242,917 |
| Maintenance | 541,004 | 532,313 | 18 | 18 | 395,914 | 537,481 | 24 | 34 | 936,918 | 1,069,794 |
| Station | 646,933 | 622,678 | 21 | 21 | 443,921 | 401,705 | 27 | 25 | 1,090,854 | 1,024,383 |
| Fees | 13,685 | 16,769 | - | - | 4,076 | 9,128 | - | - | 17,761 | 25,897 |
| Expenditures (non-allocable) | 148,830 | 143,652 | 5 | 5 | 88,744 | 235,451 | 5 | 15 | 237,574 | 379,103 |
| Operating expenditures | 133,634 | 178,569 | 5 | 6 | 93,020 | 161,038 | 6 | 10 | 226,654 | 339,607 |
| Bonds (principal and interest) | 2,432,698 | 2,330,487 | 81 | 78 | 1,720,865 | 1,572,796 | 104 | 100 | 4,153,563 | 3,903,283 |
| Capital expenditures | 183,039 | 116,089 | 6 | 4 | 138,525 | 81,674 | 9 | 5 | 321,564 | 197,763 |
| To reserve | 5,500 | - | - | - | - | - | - | - | 5,500 | - |
| | <u>20,517,266</u> | <u>19,413,296</u> | <u>679</u> | <u>649</u> | <u>20,186,349</u> | <u>18,699,092</u> | <u>1,221</u> | <u>1,187</u> | <u>40,703,615</u> | <u>38,112,388</u> |
| REQUISITION (UNDER REQUISITION) | <u>827,372</u> | <u>(341,888)</u> | <u>27</u> | <u>(11)</u> | <u>452,209</u> | <u>(329,277)</u> | <u>27</u> | <u>(21)</u> | <u>1,279,581</u> | <u>(671,165)</u> |



THE WATERLOO COUNTY BOARD OF EDUCATION

STATEMENT 5

CAPITAL FUND BALANCE SHEET

AS AT DECEMBER 31, 1971

A S S E T S

| | 1971 | 1970 |
|-----------------------------------|-------------------|-------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Accounts receivable | 22,029 | 1,447,600 |
| Deposit for future site purchases | 71,550 | - |
| Due from revenue fund | <u>236,884</u> | <u>-</u> |
| | 330,463 | 1,447,600 |
| FIXED ASSETS - at cost | <u>88,985,886</u> | <u>81,810,887</u> |
| | <u>89,316,349</u> | <u>83,258,487</u> |

L I A B I L I T I E S A N D E Q U I T Y

| | 1971 | 1970 |
|---|-------------------|-------------------|
| | \$ | \$ |
| CURRENT LIABILITIES | | |
| Temporary loans | 100,000 | 1,336,000 |
| Accounts payable | 1,089,251 | 547,213 |
| Due to revenue fund | <u>-</u> | <u>49,167</u> |
| | 1,189,251 | 1,932,380 |
| LONG-TERM LIABILITIES | | |
| Unmatured debenture debt | 32,959,356 | 29,165,056 |
| INVESTMENT IN FIXED ASSETS - at cost | <u>55,167,742</u> | <u>52,161,051</u> |
| | <u>89,316,349</u> | <u>83,258,487</u> |

THE WATERLOO COUNTY BOARD OF EDUCATION

STATEMENT 6

CAPITAL FUND STATEMENT OF INVESTMENT IN FIXED ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1971

| | 1971 | 1970 |
|--|-------------------|-------------------|
| | \$ | \$ |
| INVESTMENT IN FIXED ASSETS - BEGINNING OF YEAR | 52,161,051 | 49,043,025 |
| Debenture payments | 2,337,700 | 2,196,339 |
| Capital expenditures from revenue funds | 554,121 | 904,509 |
| Government of Ontario grants | 50,195 | 43,880 |
| Transfer from the reserve fund | 71,550 | - |
| Accrued interest | <u>-</u> | <u>10,540</u> |
| | 55,174,617 | 52,198,293 |
| Discounts on debentures | <u>6,875</u> | <u>37,242</u> |
| INVESTMENT IN FIXED ASSETS - END OF YEAR | <u>55,167,742</u> | <u>52,161,051</u> |

THE WATERLOO COUNTY BOARD OF EDUCATION

STATEMENT 7

STATEMENT OF SOURCE AND APPLICATION OF CAPITAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1971

| | 1971 | 1970 |
|--|------------------|------------------|
| | \$ | \$ |
| SOURCE OF CAPITAL FUNDS | | |
| Par value of debentures issued | 6,132,000 | 2,357,000 |
| Government of Ontario grants | 50,195 | 43,880 |
| Capital expenditures from revenue funds | 554,121 | 904,509 |
| Transfer from the reserve fund | 71,550 | - |
| Accrued interest on debentures | <u>-</u> | <u>10,540</u> |
| | 6,807,866 | 3,315,929 |
| APPLICATION OF CAPITAL FUNDS | | |
| Fixed assets | 7,174,999 | 2,736,405 |
| Discounts on debentures | <u>6,875</u> | <u>37,242</u> |
| | <u>7,181,874</u> | <u>2,773,647</u> |
| INCREASE (DECREASE) IN CAPITAL FUNDS - FOR THE YEAR | (374,008) | 542,282 |
| BALANCE NOT PERMANENTLY FINANCED - BEGINNING OF YEAR | <u>484,780</u> | <u>1,027,062</u> |
| BALANCE NOT PERMANENTLY FINANCED - END OF YEAR | <u>858,788</u> | <u>484,780</u> |

THE WATERLOO COUNTY BOARD OF EDUCATION

STATEMENT 8

RESERVE FUND STATEMENT OF ASSETS

AS AT DECEMBER 31, 1971

| | 1971 | 1970 |
|-------------------------|----------------|----------------|
| | \$ | \$ |
| ON DEPOSIT WITH TRUSTEE | - | 71,550 |
| ON DEPOSIT IN BANK | 5,500 | 116,096 |
| DUE FROM REVENUE FUND | <u>121,901</u> | <u>-</u> |
| | <u>127,401</u> | <u>187,646</u> |

RESERVE FUND STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED DECEMBER 31, 1971

| | 1971 | 1970 |
|-----------------------------|----------------|----------------|
| | \$ | \$ |
| BALANCE - BEGINNING OF YEAR | <u>187,646</u> | <u>313,081</u> |
| Receipts | | |
| Transfer from Revenue Fund | 5,500 | - |
| Interest | <u>5,805</u> | <u>4,565</u> |
| | <u>11,305</u> | <u>4,565</u> |
| | <u>198,951</u> | <u>317,646</u> |
| Payments | | |
| Transfer to Revenue Fund | - | 130,000 |
| Transfer to Capital Fund | <u>71,550</u> | <u>-</u> |
| | <u>71,550</u> | <u>130,000</u> |
| BALANCE - END OF YEAR | <u>127,401</u> | <u>187,646</u> |

THE WATERLOO COUNTY BOARD OF EDUCATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1971

1. INVENTORIES

Inventories of school and custodial supplies in warehouses as at December 31, 1971 amounted to \$238,198 (1970 - \$260,022). These have not been included in the assets because there is no authority to defer such expenditures.

2. SURPLUSES AND DEFICITS

The Board of Arbitrators' adjustments to surpluses and deficits of predecessor school boards included capital items in the amount of \$341,500. Capital items have not been reflected in the adjustments made to these statements as legislation provides only for distribution of amounts of a non-capital nature.

The adjusted deficits of the predecessor school boards are expected to be recovered through Special Legislative Grants in 1972 and 1973.

3. ADJUSTMENT OF PRIOR YEARS

As a result of changes in grant calculations applicable to prior years, the grants available were increased by \$79,700 and \$285,072 in 1969 and 1970 respectively. As a result the amounts required through local levy for those years decreased by equivalent amounts. The comparative figures for 1970 and the balance of under requisition as at December 31, 1969 and 1970 are restated to reflect these adjustments.

4. COMPARATIVE FIGURES

Comparative figures included for 1970 have been re-arranged in certain instances to conform with the 1971 presentation as well as to reflect the prior period adjustment referred to in note 3.

THE WATERLOO COUNTY BOARD OF EDUCATIONREPORT ON PUBLIC HEARINGSAD HOC COMMITTEE ON COST OF EDUCATIONMarch 15, 1972 - Elmira District Secondary School

Attendance - 10
Chairman - N. A. Hergott

Points Raised

- safety of students on buses and possible overcrowding conditions
- number of tours during Education Week
- require schools to have pupils riding on buses practice emergency drills more frequently
- cost of housing Board staff at Corporation Square
- Consultants - why so many and who not based locally
- money spent on AV equipment

March 20, 1972 - Galt Collegiate Institute

Attendance - 7
Chairman - D. W. Barrie

Points Raised

- cost of shops - triplication of facilities - work performed inadequate
 - should spend more time on theory - shops to be used only by students in vocational course not just taking subject for credit
- set up trade schools on regional basis that make use of CATT and high schools
- continue special education classes even though costly - putting special education students back into regular classes not the answer - medical field should share some of the burden and financial responsibility for this area of education - also need better teacher training with particular emphasis on learning disabilities
- dropouts - what is Board doing - what is Department of Education doing
 - a waste of money to partially train a student and then have him drop out
- distribution of costs - hits rural areas hardest - small change in apportionment can result in large absolute dollar increase to municipality
- education tax reforms - senior citizens and pensioners - homeowners who are also cottage owners are being taxed twice - property tax unequitable

March 21, 1972 - Kitchener-Waterloo Collegiate and Vocational School

Attendance - 11
Chairman - Mrs. D. Thomas

Points Raised

- financial ceilings - frills and innovations - should revert back to system where parents bought books and supplies for students
- better control of expendable items - give Vice-Principals fixed dollar amount and leave supplies up to individual school
- standardized plans for schools
- better integration of total educational system into whole sphere of public life - society - too much compartmentalization
- expansion of work week idea with students in industry for longer periods of time and back to school for theory
- too much audio-visual equipment available - not being used properly
- don't cut essentials - core subjects like English
- exams set by Board staff - Department of Education and other bodies involved with student training - e.g. industry
- very small portion of budget available for Board to use at its discretion
- should be concentrating on what we can do for education if we can not influence costs too much
- improve methods of evaluating education - teachers - students' programs
- encourage "students" who are not interested in education to drop out and to return when their attitudes/values have changed
- funding - fairness of property tax as basis for money - old age pensioners and senior citizens suffer - seek alternative methods of raising education funds

THE WATERLOO COUNTY BOARD OF EDUCATIONCost of Special Education Classes(Based on Report Presented to the Board)
May 20, 1971

| | | |
|------|---|--------------|
| I. | Estimated costs of operation of special classes (elementary) in 1970 | \$1,235,500. |
| | Had the 900 pupils in the special classes been maintained in regular classes, the cost of their education in 1970 would have been $900 \times \$655. = \dots$ | 589,500. |
| | Net additional costs for meeting the needs of 900 pupils in special classes | 649,000. |
| II. | The staff attached to the educational services division including consultants, psychologists, itinerant remedial teachers, speech teachers, teachers of oral English to New Canadians and Guidance Co-ordinators. The salary costs in 1970 of this staff was estimated at | 536,000. |
| III. | The cost of transportation of special education pupils (elementary) and the staff of the Educational Services Division but exclusive of that for schools for Trainable Retarded, was estimated at | 167,000. |
| IV. | The cost of operation of the schools for Trainable Retarded during 1970 (including transportation) was calculated at | 178,000. |
| V. | The total cost of special education classes and programs was in excess of | 1,500,000. |

A rough estimate of the increased cost in 1971 would have to take into account:

1. General increases in teachers' salaries,
2. Additional classes and programs involving approximately another 90 pupils at an estimated cost of \$1,500. each.
3. Additional staff costs for Oral English for New Canadians, a half-time speech teacher and an additional Assistant Consultant were, in 1971, in the neighbourhood of \$10,000.

COMPARISION OF COSTSCOMPOSITE HIGH SCHOOL, VOCATIONAL HIGH SCHOOL AND
SCHOOL FOR TRAINABLE RETARDED CHILDREN

Table I shows the absolute cost attributable to these types of education exclusive of fixed costs such as business administration, superintendency costs, etc. They are costs attributable to the classroom environment and to the operations of the school proper.

Examination of the figures seems to lead to the conclusion that a different type of structure is necessary to finance the three different types of education, particularly when one recalls that the ceiling formulae is \$1,100.

Please note that costs to operate Trainable Retarded schools are 47% higher than what is required to run a composite school and that vocational costs run some 34% higher than the composite costs.

COST PER PUPIL COMPARISON

| | <u>Laurel</u> <u>Vocational</u> | <u>Forest</u> <u>Heights</u> <u>Composite</u> | <u>Retarded</u> <u>Schools</u> |
|--|------------------------------------|---|-----------------------------------|
| Salaries | | | |
| Teachers | \$583,045 | \$ 962,246 | \$150,875 |
| Secretarial | 16,503 | 39,317 | |
| Custodial | 60,060 | 78,425 | 10,472 |
| Fringe Benefits - for above | 21,613 | 34,280 | 5,052 |
| Supplies & Utilities | | | |
| Instruction | 43,964 | 54,437 | 6,370 |
| Educational Services | 6,344 | 15,780 | 591 |
| Pupil Welfare | | | 873 |
| Plant Operations | 39,773 | 39,581 | 7,389 |
| | <hr/> | <hr/> | <hr/> |
| | \$771,302 | \$1,224,066 | \$181,622 |
| | ÷ | ÷ | ÷ |
| A.D.E. of All Pupils in the Above Schools | 631.10 | 1344.00 | 135.20 |
| | = | = | = |
| Cost Per Pupil - (For above items only) | <u>\$ 1,222</u> | <u>\$ 911</u> | <u>\$ 1,343</u> |

NOTE:

1. The same cost areas have been used for each school.
2. The above figures can be used to show trends only. They have no relation to total cost per pupil because items that can't be charged directly to a specific school have been omitted.

A STUDY ON COUNTY
AND URBAN AREA BOARDS OF
EDUCATION

I N D E X

- Page 1 (i) Location Grants
- (ii) 1971 Budgets Ontario School Boards
- 2 (i) 1971 Average Enrolment Estimates
 (pages 28 - 40)
- (ii) Basic Observations re Provincial Grant - Secondary
- 3 (i) Basic Observations re Provincial Grant - Elementary
- (ii) Structure of a City
- 4 City Urban Population Study
 See Pages 13 - 24
 See Graphs 25 - 27
- 5 Structure of a Metro Area
- 6 Assessment Data (see pages 9 - 11)
- 7 Recommendations
- 8 Other City County Combinations in Ontario
 Table I

PURPOSE OF THIS STUDY

The purpose of this study is to examine the implications of cost ceilings on County Boards and those Boards which are located in the defined cities of Metropolitan Toronto, Hamilton, Windsor, Ottawa and London. This will be done in a general way only and is concerned chiefly with the differences in population densities and in the financial resources available to these Boards. We will attempt to show that the Waterloo County Board is essentially an urban Board and is not receiving a density weighting factor which will allow the Board to carry out a program equal to the programs carried on in the defined cities. It should be stated clearly at the outset that it is impossible to evaluate the programs any Board is carrying on by judging such programs on a purely statistical base, financial, population density or otherwise. See index for pertinent financial and population data.

LOCATION GRANTS

The Ministry of Education provides a certain percentage of funds to urban Boards of Education which is in excess of the funds provided to County Boards of Education. In general, the urban Boards which receive these excess funds which is deemed to be in the order of 10% and up, are the municipalities of Metropolitan Toronto, Ottawa, Hamilton, Windsor and London.

SURVEY OF 1971 BUDGETS OF ONTARIO SCHOOL BOARDS

The Ministry of Education on August 23, 1971 forwarded a survey of all County and City Boards' budgets in the Province of Ontario. This survey was done in such a way that each major segment of the budget could be compared with each Board. The Waterloo County Board of Education is considered to be a County Board of Education and the tender is of course to compare this Board's operations with the operations of other County Boards.

It is assumed that this survey was taken to provide a purely statistical comparison of the cost of education in total and per pupil for comparably sized Boards. In addition to costs an attempt has been made to include a comparison of Provincial Grants for the Boards as categorized.

ASSUMPTIONS

Estimated 1971 average enrolment as supplied to the Department of Education is suitable to categorize Boards. This enrolment is therefore assumed as a constant for each of the years documented.

Grouping of Boards by enrolment while not scientific tends to make comparisons easier to read.

SECONDARY

BASIC OBSERVATIONS

% of Provincial Grant

Comparison of the Waterloo County Board of Education's share of Provincial Grant to the average in the 15,000 to 20,000 group is nearly average. However, it is difficult to understand why we are consistently above the average for years 1967, 1968 and 1969 and suddenly drop below in 1970 and 1971.

An even more difficult situation arises in 1970 in that our share of Provincial Grant is drastically below that of the average of the group under comparison; however, our next expenditures compare favourably. This situation can only lead to the assumption that funds in excess of the ceiling formula must not be expended.

To rationalize the differences in cost per pupil, an in depth study is necessary as it is impossible to make any assumptions on the cost distribution included for each Board documented.

If the Uniform Code of Accounts is used by each Board it is possible to assume that costs as designated are comparable. However, it is not possible to assume responsibility for types of work load, size of staff, methods of compensation or degree of system sophistication.

When comparing costs per pupil a serious comparison should be made to the cost of Defined City Boards of Education. It seems difficult to rationalize the major differences in cost per pupil between them and our category especially if economics of scale are truly realized. e.g. What is so different between London or Waterloo?

ELEMENTARY

BASIC OBSERVATIONS

% of Provincial Grant

The % of Provincial Grant is low when compared to average (30,000 + Enrolment group) each year, and becomes progressively worse up to 1970. A sizable gain is shown for 1971 estimates.

Most of the basic observations as made for the Secondary panel apply equally to the Elementary panel, however, to a lesser degree.

Again it is apparent that to compare costs between Boards would necessitate a great deal more than a cursory overview of cost per pupil based on two (enrolment and distribution of costs) statistical bases.

STRUCTURE OF A CITY

The practical elements that must be taken into account when defining a city or city Board of Education or an urban area, are essentially as follows:

1. Usually a high degree of planning is evident in a city Board which creates costs which are in excess of rural areas.
2. The transportation network in urban areas is usually quite sophisticated and more costly than that found in rural areas. An example of excessive costs in Metropolitan areas is provision of subway systems and expressway construction. This factor tends to drive land costs higher and spills over into the site acquisition procedures that Boards of Education must use. In short, site costs are higher in urban areas than rural areas. An example in Metro Toronto is that some sites may go as high as \$650,000 to \$1,000,000 an acre. Obviously land in London, Windsor and Kitchener, even in downtown areas would not compare with this but it would certainly exceed rural land costs.

3. The urban landscape consists almost entirely of man-made structures, the built environment rather than the pastoral environment.
4. Virtually no land is devoted to primary industries such as agriculture, mining, fishing, etc. - exception, Asbestos, P. Q., and Sudbury, Ontario - mining.
5. There are substantial population densities. Some years ago it was considered that 1,000 persons per square mile would constitute an urban area. The figure now which appears to be more relevant is 2,500 persons per square mile and up.
6. Most urban areas contain a high degree of institutional organizations such as universities, government centres of one type or another, and so on.
7. One limiting factor in urban areas or cities that has been considered in the past, a degree of contiguity, that is to say, are they close together?
8. Policing and fire costs go up in direct ratio to the density of the population, therefore, insurance costs are higher for high density risk areas.
9. Normally zoning, building and other codes are more restrictive in cities, and contribute to higher operating and building costs.
10. Metropolitan Toronto Boards in certain cases pay wage scales equal to Metro Fair Wage Scale.
11. The competition factor is less favourable in high density areas as marginal operators who were working in unrealistic profit margins cannot compete.
12. Other additional excess costs are higher special education costs brought on by larger immigrant population.

CITY URBAN POPULATION STUDY

In order to compare operation of The Waterloo County Board it is felt that this Board should be compared with urban boards as 82.47% of the population of Waterloo County occupies 11.69% of the County. In Halton County, 93.25% of the population occupies 53.79% of the County. In Peel County, 83.50% of the urban population occupies 26.78% of the County. In the Region of Niagara, 95.97% of the urban population occupies 68.30% of the County.

Pages 13 through 25 of the attached study indicate comparisons between various City and County Boards. It will be noted that the average density of population in the Kitchener-Waterloo-Galt-Preston-Hespeler strip development exceeds the population density of the City of London. There are other conclusions which can be drawn from the report.

This preliminary report appears to clearly indicate that The Waterloo County Board of Education is essentially an urban Board and must of necessity experience the higher costs normally associated with city Boards.

1. This Board, it is respectfully suggested, fits all the criteria as noted in the 12 elements required for an urban area.
2. This area does have a higher degree of urbanization than does the City of London taking the density population criteria as the major factor.
3. It is felt over a period of years it is possible that such Counties as Peel and Halton may outstrip the population densities which we presently have in this county's urban areas. We are, however, talking about 1971. The development costs in fast growing areas it must be conceded, do accelerate with time.
4. If it is valid to compare The Waterloo County Board of Education with urban Boards of Education as noted in the report from the Ontario Department of Education, and we believe it is, a superficial examination of the city Boards' cost structures will indicate that in order to provide the same type of services, that these city Boards offer, we would have to run a super efficient operation. See Page 28.
5. We recognize that Metro Toronto as an example, would have higher costs than would this area, but we respectfully suggest the City of London and the City of Windsor would be roughly comparable to this area.

STRUCTURE OF A METROPOLITAN AREA

The C. M. A. (or Census Metropolitan Area) designation which has been established by the Federal Government shows Kitchener Waterloo as a designated Metropolitan Area. Recent preliminary figures released on this area, show a pattern of growth as noted in attached Table II. (These figures are not yet official.)

This Table indicates the Kitchener-Waterloo Census Metropolitan Area as the second fastest growing area in Canada after Calgary on a percentage of growth factors. We are the ninth fastest growing area in Canada on a quantitative basis (32,100) and the thirteenth largest Census Metropolitan Area in Canada ahead of such C. M. A.'s as Halifax, Victoria, Sudbury, Regina, Chicoutimi-Jonquiere, St. John's, Saskatoon, Thunder Bay and St. John.

This growth 32,100 is all the more significant because it is real growth and is not reflected in a change of the C.M.A. boundaries.

Our rate of growth exceeds such cities as Hamilton, Windsor, London, Niagara, St. Catharines, Ottawa-Hull, Quebec, etc. See Column 8, Table II , Page 19.

ASSESSMENT DATA

Report on Assessment made in 1968 for 1968 taxes correlates with C. M. A. report in that the core area of Waterloo County is indeed a Metropolitan Area, as the equalized assessment in that area has surpassed the Cities of London and Windsor. The fact that Waterloo County core area has a total equalized assessment outgrowth of the assessment data which is primarily a criteria of the ability to pay formula of the Ontario Department of Education. What has not been considered fully, however, is the ability of the rural areas to pay as we have discovered over the past three years.

It is submitted that the core area of the County should be considered a Metropolitan Area for Grant purposes and the rural areas should be given an increased percentage of Grant over the core areas. If this is not possible, then some consideration should be given the Kitchener-Waterloo area to equal considerations given to the defined cities.

TABLE I

AN OVERVIEW OF CITY-COUNTY BOARD COMBINATIONS IN ONTARIO

| <u>1971 Budget</u> | <u>Total Enrolment</u> | <u>Expenditures</u> | <u>Grants</u> | <u>% Prov. Assistance</u> |
|--------------------|------------------------|---------------------|---------------------|---------------------------|
| Essex | | \$17,353,391 | \$ 9,838,107 | 56.7% |
| Windsor | | 29,941,012 | 15,035,000 | 50.2% |
| | 49,869 | <u>\$47,294,403</u> | <u>\$24,873,107</u> | <u>52.6%</u> |
| *Per Pupil | | \$948. | \$499. | |
| London | | \$45,474,849 | \$25,297,614 | 55.6% |
| Middlesex | | 12,037,439 | 8,188,530 | 68.0% |
| | 59,511 | <u>\$57,512,288</u> | <u>\$33,486,144</u> | <u>58.2%</u> |
| *Per Pupil | | \$966. | \$563. | |
| Hamilton | | \$50,336,010 | \$23,807,400 | 47.3% |
| Wentworth | | 20,134,585 | 12,719,500 | 63.2% |
| | 75,471 | <u>\$70,470,595</u> | <u>\$36,526,900</u> | <u>51.8%</u> |
| *Per Pupil | | \$933. | \$484. | |
| Ottawa | | \$58,049,021 | \$24,586,000 | 42.4% |
| Carleton | | 33,926,293 | 21,268,156 | 62.7% |
| | 80,723 | <u>\$91,975,314</u> | <u>\$45,854,156</u> | <u>49.9%</u> |
| *Per Pupil | | \$1139. | \$568. | |
| Waterloo | 47,667 | <u>\$41,239,169</u> | <u>\$20,815,373</u> | <u>50.5</u> |
| *Per Pupil | | \$865. | \$437. | |

*Combined Costs Secondary and Elementary per pupil.

THE WATERLOO COUNTY BOARD OF EDUCATION

COST OF EDUCATION

ASSESSMENT MADE IN 1968 FOR 1969 TAXES

| <u>Population</u> | <u>Households</u> | <u>Total Public School Support</u> | <u>Total Secondary</u> | <u>Total Equalized</u> |
|---------------------|-------------------|------------------------------------|------------------------|------------------------|
| 208,273 | 65,760 | \$412,796,450 | \$455,126,215 | \$1,468,149,081 |
| 198,266 | 57,164 | 556,310,325 | 732,442,242 | 1,381,966,494 |
| County of Waterloo | | | | |
| Kitchener | 31,185 | 191,095,505 | 235,794,140 | 842,121,929 |
| Galt | 10,268 | 50,242,325 | 57,619,140 | 205,782,643 |
| Waterloo | 9,824 | 68,499,765 | 81,756,120 | 291,986,143 |
| Preston | 4,480 | 20,733,842 | 24,966,227 | 99,864,908 |
| Hespeler | 1,783 | 8,541,487 | 9,423,437 | 40,971,465 |
| Urban Area Totals | 57,540 | 339,112,924 | 409,559,064 | 1,480,727,088 |
| Elmira | 1,307 | 7,554,507 | 8,488,812 | 31,440,044 |
| New Hamburg | 806 | 3,751,785 | 4,347,195 | 16,100,722 |
| Bridgeport | 594 | 1,597,794 | 2,124,469 | 12,496,877 |
| Ayr | 361 | 1,558,910 | 1,586,620 | 6,610,916 |
| Wellesley | 263 | 785,739 | 785,739 | 4,365,217 |
| Twp. Waterloo | 13,160,927 | 15,162,762 | 15,162,762 | 94,767,263 |
| Twp. Wilmot | 1,687 | 7,627,157 | 8,324,022 | 52,025,138 |
| Twp. Woolwich | 1,510 | 7,149,649 | 7,493,219 | 44,077,759 |
| Twp. Wellesley | 1,256 | 4,809,671 | 6,192,936 | 34,405,200 |
| Twp. North Dumfries | 1,065 | 6,144,805 | 6,492,800 | 40,580,000 |
| County Totals | 68,615 | \$393,253,868 | \$470,557,638 | \$1,817,596,224 |

Cost of Education, (cont'd.),
Assessment Made in 1968 for 1969 Taxes.

10.

| | Population | Households | Total Public School Support | Total Secondary | Total Equalized |
|--------------------------|------------|------------|--------------------------------|--------------------|--------------------|
| County of Halton | | | | | |
| Burlington | 81,205 | 22,224 | \$166,942,6961 | \$184,415,322 | \$ 576,297,881 |
| Oakville | 55,531 | 15,004 | 163,986,475 | 177,699,400 | 573,223,871 |
| Georgetown | 15,465 | 3,875 | 28,010,260 | 30,029,056 | 93,840,800 |
| Milton | 6,611 | 1,854 | 11,474,724 | 12,747,549 | 47,213,144 |
| Acton | 4,790 | 1,324 | 7,997,569 | 7,997,569 | 33,323,204 |
| Twp. Esguising | 9,059 | 2,248 | 15,783,179 | 16,419,479 | 74,633,995 |
| Twp. Nassagaweya | 3,129 | 863 | 6,873,035 | 6,910,410 | 38,391,167 |
| County Totals | 175,790 | 47,392 | \$401,067,938 | \$436,218,785 | \$1,436,924,062 |
| County of Peel | | | | | |
| Mississauga | 132,041 | 32,945 | \$185,525,339 | \$202,803,520 | \$ 1,267,522,000 |
| Brampton | 38,106 | 10,241 | 62,744,601 | 66,703,114 | 317,633,876 |
| Port Credit | 8,573 | 3,098 | 68,390,661 | 76,245,451 | 81,984,356 |
| Streetsville | 6,180 | 1,640 | 42,835,350 | 47,594,640 | 46,661,412 |
| Bolton | 2,452 | 631 | 13,040,545 | 13,690,315 | 16,901,623 |
| Caledon East | 862 | 230 | 4,133,475 | 4,328,910 | 4,975,759 |
| Twp. Chinguacousy | 27,459 | 6,194 | 243,644,123 | 257,824,042 | 280,243,523 |
| Twp. Caledon | 4,937 | 1,501 | 38,979,410 | 40,163,700 | 44,626,333 |
| Twp. Albion | 4,329 | 1,131 | 38,335,760 | 41,654,130 | 47,878,310 |
| Twp. Toronto Grove | 1,297 | 277 | 14,399,315 | 17,519,220 | 20,137,034 |
| County Totals | 226,236 | 57,883 | \$712,028,579 | \$768,527,042 | \$2,128,564,226 |
| Region of Niagara | | | | | |
| St. Catharines | 103,073 | 30,495 | \$149,300,355 | \$174,041,375 | \$ 725,172,396 |
| Niagara Falls | 57,334 | 17,149 | 107,911,295 | 134,676,055 | 480,985,911 |
| Port Colborne | 18,265 | 5,303 | 30,904,540 | 35,195,900 | 125,699,643 |
| Welland | 40,318 | 11,670 | 63,911,680 | 76,514,010 | 306,056,040 |
| Beamsville | 4,182 | 1,244 | 5,034,875 | 5,346,565 | 23,245,935 |
| Grimsby | 6,596 | 2,058 | 9,590,395 | 10,655,530 | 42,622,120 |
| Niagara | 3,079 | 1,018 | 4,007,945 | 4,385,580 | 21,927,900 |

11.

Cost of Education, (cont'd.),
Assessment Made in 1968 for 1969 Taxes.

| Region of Niagara (cont'd.) | Population | Households | Total Public School Support | Total | |
|-----------------------------|------------|------------|-----------------------------|----------------|------------------|
| | | | | Secondary | Equalized |
| Fort Erie | 9,804 | 3,139 | \$ 15,489,375 | \$ 17,779,815 | \$ 65,851,167 |
| Thorold | 8,875 | 2,507 | 8,656,990 | 12,579,945 | 50,319,780 |
| Chippawa | 4,372 | 1,202 | 7,254,520 | 8,294,630 | 34,560,958 |
| Crystal Beach | 1,910 | 1,587 | 3,791,050 | 4,984,925 | 12,781,859 |
| Fonthill | 2,947 | 853 | 4,268,857 | 4,522,967 | 18,091,868 |
| Twp. Bertie | 10,171 | 5,038 | 24,225,600 | 26,430,050 | 94,393,036 |
| Twp. Crowland | 1,837 | 500 | 3,394,140 | 3,585,890 | 15,590,826 |
| Twp. Humberston | 4,793 | 1,822 | 11,324,725 | 11,985,750 | 42,806,250 |
| Twp. Pelham | 6,109 | 1,582 | 7,502,498 | 8,043,623 | 38,302,967 |
| Twp. Thorold | 7,870 | 2,068 | 18,489,060 | 20,264,120 | 81,056,480 |
| Twp. Wainfleet | 5,273 | 2,372 | 8,141,375 | 9,419,775 | 34,888,056 |
| Twp. Willoughby | 2,166 | 621 | 3,124,840 | 3,610,465 | 14,441,860 |
| Twp. Caistor | 1,960 | 470 | 2,227,590 | 2,265,890 | 12,588,278 |
| Twp. Clinton | 5,678 | 1,642 | 8,558,725 | 9,010,765 | 45,053,825 |
| Twp. Gainsborough | 2,955 | 761 | 3,222,755 | 3,361,925 | 16,809,625 |
| Twp. Grimsby N. | 7,915 | 2,169 | 10,131,755 | 11,374,950 | 49,456,304 |
| Twp. Grimsby S. | 2,989 | 794 | 4,324,295 | 4,563,125 | 22,815,625 |
| Twp. Louth | 6,050 | 1,727 | 8,335,180 | 8,935,530 | 52,561,941 |
| Twp. Niagara | 9,179 | 2,614 | 11,447,650 | 12,508,480 | 52,542,400 |
| Region Totals | 335,703 | 102,405 | \$ 534,572,055 | \$ 624,337,635 | \$ 2,490,623,050 |

S T U D YPOPULATION, AREA, DENSITYSupporting Data Supplied by

| | |
|--|--|
| London | City Hall Assessors Office |
| Windsor | City Hall Assessors Office |
| Waterloo County Including Urban Areas | County Clerk's Office and Assessment Office. Double check with Municipalities. |
| Halton County Including Urban Areas | Assessment Office |
| Peel County Including Urban Areas | Assessment Office |
| Niagara Region Including Urban Areas | Assessment Office & Regional Government Office. |

All figures are 1970 population within legal boundaries of
Municipality concerned.

| <u>POPULATION</u> | <u>ACRE</u> | <u>MILES</u> | <u>ACRE</u> | <u>DENSITY</u> <u>MILE.</u> |
|-------------------|-------------|--------------|-------------|--------------------------------|
| 215,870 | 43,673 | 68.24 | 4.942 | 3,163 |
| 197,963 | 31,583 | 49.34 | 6.268 | 4,012 |

LONDON

WINDSOR

| WATERLOO COUNTY | POPULATION | ACRE | SQ. MILES | ACRE | DENSITY | MILE |
|-------------------|----------------|----------------|---------------|--------------|--------------|------|
| COUNTY | | | | | | |
| <u>RURAL AREA</u> | | | | | | |
| | | | | | | |
| Twp. Waterloo | 8,723 | 59,403 | 92.81 | 0.146 | 93 | |
| Twp. Wilmut | 6,912 | 61,291 | 95.76 | 0.127 | 81 | |
| Twp. Wellesley | 5,244 | 66,533 | 103.95 | 0.078 | 49 | |
| Twp. Woolwich | 6,305 | 53,257 | 83.21 | 0.118 | 75 | |
| Twp. Dumfries | 3,930 | 42,368 | 66.20 | 0.092 | 58 | |
| | <u>31,114</u> | <u>282,852</u> | <u>441.93</u> | <u>0.110</u> | <u>70</u> | |
| | 12.691% | 87.143% | | | | |
| <u>URBAN AREA</u> | | | | | | |
| | | | | | | |
| Kitchener | 107,937 | 16,449 | 25.70 | 6.561 | 4,199 | |
| Waterloo | 34,641 | 7,330 | 11.45 | 4.725 | 3,024 | |
| Galt | 37,839 | 8,400 | 13.12 | 4.504 | 2,882 | |
| Preston | 15,691 | 4,402 | 6.87 | 3.564 | 2,280 | |
| Hespeler | 6,101 | 1,241 | 1.93 | 4.916 | 3,146 | |
| Bridgeport | 2,297 | 436 | 0.68 | 5.268 | 3,371 | |
| Elmira | 4,610 | 1,157 | 1.80 | 3.984 | 2,549 | |
| New Hamburg | 2,856 | 1,166 | 1.82 | 2.449 | 1,567 | |
| Ayr | 1,233 | 557 | 0.87 | 2.213 | 1,416 | |
| Wellesley | 836 | 593 | 0.92 | 1.409 | 901 | |
| | <u>214,041</u> | <u>41,731</u> | <u>65.20</u> | <u>5.129</u> | <u>3,282</u> | |
| | 87.308% | 12.856% | | | | |
| <u>CORE AREA</u> | | | | | | |
| | | | | | | |
| Kitchener | 107,937 | 16,449 | 16,449 | | | |
| Waterloo | 34,641 | 7,330 | 7,330 | | | |
| Galt | 37,839 | 8,400 | 8,400 | | | |
| Preston | 15,691 | 4,402 | 4,402 | | | |
| Hespeler | 6,101 | 1,241 | 1,241 | | | |
| Bridgeport | 2,297 | 436 | 436 | | | |
| | <u>204,506</u> | <u>38,258</u> | <u>59.77</u> | <u>5.345</u> | <u>3,420</u> | |
| | 83.419% | 11.786% | | | | |

| COUNTY OF HALTON | POPULATION | ACRES | SQ. MILES | ACRE | DENSITY | MILE |
|-------------------|----------------|----------------|---------------|-------|--------------|------------|
| COUNTY | 180,327 | 235,327 | 367.69 | 0.766 | 490 | |
| <u>RURAL AREA</u> | | | | | | |
| Twp. Esguising | 8,896 | 63,922 | 99.87 | 0.139 | 88 | |
| Twp. Nassagaweya | 3,271 | 44,800 | 70.00 | 0.073 | 46 | |
| | <u>12,167</u> | <u>108,722</u> | <u>169.87</u> | | | |
| | 6.747% | 46.200% | | | | |
| <u>URBAN AREA</u> | | | | | | |
| Acton | 4,835 | 982 | 1.53 | 4.923 | 3,150 | |
| Burlington | 82,691 | 53,880 | 84.18 | 1.534 | 981 | |
| Georgetown | 15,949 | 2,850 | 4.45 | 5.596 | 3,581 | |
| Milton | 6,704 | 2,924 | 4.56 | 2.292 | 1,466 | |
| Oakville | 57,981 | 65,968 | 103.07 | 0.878 | 561 | |
| | <u>168,160</u> | <u>124,604</u> | <u>197.79</u> | | | |
| | 93.252% | 53.799% | | | | |
| | | | | | <u>1.328</u> | <u>849</u> |

| COUNTY OF PEEL | POPULATION | ACRE | SQ. MILES | ACRE | DENSITY | MILE |
|--------------------|----------------|----------------|---------------|--------------|------------|------|
| <u>COUNTY</u> | <u>233,886</u> | <u>295,886</u> | <u>462.32</u> | <u>0.790</u> | <u>505</u> | |
| <u>RURAL AREA</u> | | | | | | |
| Twp. Chinguacousy | 27,888 | 75,213 | 117.52 | 0.370 | 236 | |
| Twp. Caledon | 4,829 | 57,150 | 89.29 | 0.084 | 53 | |
| Twp. Albion | 4,578 | 69,161 | 108.06 | 0.066 | 42 | |
| Twp. Toronto Grove | 1,292 | 15,100 | 23.59 | 0.065 | 41 | |
| | <u>38,587</u> | <u>216,624</u> | <u>338.46</u> | | | |
| | 16.498% | 73.211% | | | | |
| <u>URBAN AREA</u> | | | | | | |
| Mississauga | 137,918 | 70,578 | 110.27 | 1.954 | 1,250 | |
| Port Credit | 9,052 | 702 | 1.09 | 12.894 | 8,252 | |
| Streetsville | 6,226 | 1,088 | 1.70 | 5.722 | 3,662 | |
| Brampton | 38,532 | 5,632 | 8.80 | 6.841 | 4,378 | |
| Bolton | 2,692 | 860 | 1.34 | 3.130 | 2,003 | |
| Caledon East | 879 | 400 | 0.62 | 2.197 | 1,406 | |
| | <u>195,299</u> | <u>79,260</u> | <u>123.82</u> | | | |
| | 83.501% | 26.787% | | | | |

| NIAGARA REGION | POPULATION | ACRES | SQ. MILES | ACRE | DENSITY | MILE |
|----------------------|----------------|----------------|---------------|-------|--------------|------|
| <u>REGIONAL AREA</u> | | | | | | |
| | 339,166 | | | | | |
| <u>RURAL AREA</u> | | | | | | |
| Twp. Wainfleet | 5,343 | 53,120 | 83.00 | 0.100 | 64 | |
| Twp. Lincoln | 8,233 | 92,800 | 145.00 | 0.088 | 56 | |
| | <u>13,576</u> | <u>145,920</u> | <u>228.00</u> | | <u>0.093</u> | |
| | 4.002% | 31.737% | | | | |
| <u>URBAN AREA</u> | | | | | | |
| Niagara | 64,271 | 52,992 | 82.80 | 1.212 | | |
| Pt. Colborne | 21,261 | 31,872 | 49.80 | 0.667 | | |
| Welland | 45,018 | 21,952 | 34.30 | 2.050 | | |
| Pelham | 9,855 | 28,224 | 44.10 | 0.349 | | |
| Ft. Erie | 22,531 | 43,712 | 68.30 | 0.515 | | |
| Thorold | 15,318 | 22,400 | 35.00 | 0.683 | | |
| St. Catharines | 105,512 | 24,704 | 38.60 | 4.271 | | |
| Grimsby | 15,247 | 16,064 | 25.10 | 0.949 | | |
| Lincoln | 14,117 | 40,768 | 63.70 | 0.346 | | |
| Niagara-on-Lake | 12,460 | 31,168 | 48.70 | 0.399 | | |
| | <u>325,590</u> | <u>313,736</u> | <u>490.40</u> | | <u>1.037</u> | |
| | 95.997% | 68.236% | | | | |

SUMMARY OF THE CITIES OF LONDON & WINDSOR, the COUNTIES OF WATERLOO, HALTON, PEEL and the REGION OF NIAGARA POPULATION DENSITIES.

| | POPULATION | ACRES AREA | SQUARE MILES | % POPULATION | % OF AREA | DENSITY PER ACRE | PER SQ. MILE |
|------------------------|------------|---------------|-----------------|--------------|-----------|---------------------|--------------|
| <u>LONDON</u> | 215,870 | 43,673 | 68 | | | 4,942 | 3,163 |
| <u>WINDSOR</u> | 197,963 | 31,583 | 49 | | | 6,268 | 4,012 |
| <u>COUNTY WATERLOO</u> | 245,155 | 324,583 | 507 | | | 0.755 | 483 |
| Rural | 31,114 | 282,852 | 441 | 12.691 | 87.143 | 0.110 | 70 |
| Urban | 214,041 | 41,731 | 65 | 87.308 | 12.856 | 5,129 | 3,282 |
| Core Area | 204,506 | 38,258 | 59 | 83.419 | 11.786 | 5.345 | 3,420 |
| <u>COUNTY HALTON</u> | 180,327 | 235,327 | 367 | | | 0.766 | 490 |
| Rural | 12,167 | 109,722 | 169 | 6.747 | 45.200 | 0.111 | 71 |
| Urban | 168,160 | 126,604 | 197 | 93.252 | 53.799 | 1.328 | 849 |
| <u>COUNTY PEEL</u> | 233,886 | 295,886 | 462 | | | 0.790 | 505 |
| Rural | 38,587 | 216,624 | 338 | 16.498 | 73.211 | 0.178 | 113 |
| Urban | 195,309 | 79,260 | 123 | 83.501 | 26.787 | 2.464 | 1,576 |
| <u>REGION NIAGARA</u> | 330,114 | 150,775 | 712 | | | 0.737 | 471 |
| Rural | 13,576 | 145,920 | 228 | 4.002 | 31.737 | 0.093 | 59 |
| Urban | 325,590 | 313,736 | 490 | 95.997 | 68.236 | 1.037 | 663 |

TABLE II

Source: University of Toronto Department of Geography
Preliminary Census (1971) Figures

Preliminary Counts by C.M.A., 1971 (thousands)

| C.M.A. | 1966 | 1966* | rank | 1971 | rank | #g | rank | % | rank | #a | % |
|-------------------------|---------|---------|------|---------|------|-------|------|------|------|-------|------|
| Col. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. Calgary | - | 330.6 | 9 | 400.2 | 9 | 69.6 | 4 | 21.0 | 1 | - | - |
| 2. Chicoutimi-Jonquiere | 109.1 | 133.0 | 17 | 131.9 | 18 | -1.1 | 22 | -0.8 | 22 | 23.9 | 21.9 |
| 3. Edmonton | 401.3 | 425.4 | 8 | 490.8 | 7 | 65.4 | 6 | 15.4 | 3 | 24.1 | 6.0 |
| 4. Halifax | 198.2 | 209.9 | 13 | 220.4 | 14 | 10.5 | 17 | 5.0 | 18 | 11.7 | 5.9 |
| 5. Hamilton | 449.1 | 457.4 | 6 | 495.9 | 6 | 38.5 | 7 | 8.4 | 12 | 8.3 | 1.9 |
| 6. Kitchener | - | 192.3 | 14 | 224.4 | 13 | 32.1 | 9 | 16.7 | 2 | - | - |
| 7. London | 207.4 | 253.7 | 11 | 284.5 | 11 | 30.8 | 10 | 12.2 | 8 | 46.3 | 22.3 |
| 8. Montreal | 2,436.2 | 2,571.0 | 1 | 2,724.9 | 1 | 153.9 | 2 | 6.0 | 15 | 134.8 | 5.5 |
| 9. Niagara-St. Cath. | 229.4 | 285.5 | 10 | 301.1 | 10 | 15.6 | 15 | 5.5 | 16 | 56.1 | 24.4 |
| 10. Ottawa-Hull | 494.5 | 528.8 | 4 | 596.2 | 4 | 67.4 | 5 | 12.7 | 6 | 34.3 | 6.9 |
| 11. Quebec | 413.4 | 436.9 | 7 | 476.3 | 8 | 37.4 | 8 | 8.5 | 11 | 23.5 | 5.7 |
| 12. Regina | 131.1 | 132.4 | 18 | 138.0 | 17 | 6.6 | 19 | 5.0 | 18 | 1.3 | 1.0 |
| 13. St. John's | 101.2 | 117.5 | 19 | 129.3 | 19 | 11.8 | 16 | 10.0 | 10 | 16.3 | 16.1 |
| 14. Saint John | 101.2 | 104.2 | 22 | 105.2 | 22 | 1.0 | 21 | 1.0 | 21 | 3.1 | 3.1 |
| 15. Saskatoon | - | 115.9 | 20 | 125.1 | 20 | 9.2 | 18 | 7.9 | 13 | - | - |
| 16. Sudbury | 117.1 | 136.7 | 16 | 154.0 | 16 | 17.3 | 13 | 12.6 | 7 | 19.6 | 16.1 |
| 17. Thunder Bay | 99.5 | 108.0 | 21 | 111.5 | 21 | 3.5 | 20 | 3.2 | 20 | 8.5 | 8.5 |
| 18. Toronto | 2,156.5 | 2,289.9 | 2 | 2,609.6 | 2 | 319.7 | 1 | 14.0 | 5 | 133.4 | 6.2 |
| 19. Vancouver | 892.3 | 933.1 | 3 | 1,071.1 | 3 | 138.0 | 3 | 14.8 | 4 | 40.8 | 4.6 |
| 20. Victoria | - | 175.3 | 15 | 194.9 | 15 | 19.6 | 12 | 11.2 | 9 | - | - |
| 21. Windsor | 211.7 | 238.3 | 12 | 255.2 | 12 | 16.9 | 14 | 7.1 | 14 | 26.6 | 12.6 |
| 22. Winnipeg | - | 508.8 | 5 | 534.7 | 5 | 25.9 | 11 | 5.1 | 17 | - | - |

*1971 Boundary #g=Change due to growth #a=Change due to definition

Note that the total Growth of the Metropolitan System here is:

$$(117742 - 10,684.6) = 10,684.6 = 10.2\% \\ (1971) \quad (1966) \quad (1966)$$

but that the system has also grown by definition of boundaries

$$(10,684.6 - 10072.0) = 10072.0 = 6.0\% \\ (\text{New Def. (1966)} - \text{Old Def. 1966}) \quad (\text{Old Def. (1966)})$$

As well as by the addition of three new entrants (Chicoutimi, Niagara, Thunder Bay):
426.5 / 10,258.1 = 4.1%

COUNTY - URBAN POPULATION STUDY

| | Population | Acres | # Persons Per Acre Density | # Persons Per Square Mile Density |
|---------------------------------------|------------|---------|---------------------------------------|---|
| 1. Metro Toronto | 2,140,000 | 158,267 | 13.521 | 8.653 |
| 2. Toronto | 720,000 | 27,746 | 25.949 | 16.607 |
| York | 150,000 | 5,820 | 25.773 | 16.494 |
| East York | 110,000 | 5,233 | 21.020 | 13.452 |
| North York | 520,000 | 43,682 | 11.904 | 7.618 |
| Etobicoke | 300,000 | 30,975 | 9.685 | 6.198 |
| Scarborough | 340,000 | 44,811 | 7.587 | 4.855 |
| 3. Ottawa | 299,446 | 30,481 | 9.824 | 6.287 |
| Hamilton | 298,755 | 37,120 | 8.048 | 5.150 |
| Windsor | 200,000 | 31,360 | 6.377 | 4.081 |
| London | 215,870 | 43,520 | 4.960 | 3.174 |
| 4. Kitchener | 107,528 | 16,449 | 6.537 | 4.183 |
| Waterloo | 34,502 | 7,330 | 4.706 | 3.011 |
| Galt | 37,380 | 8,400 | 4.450 | 2.848 |
| Hespeler | 6,101 | 1,241 | 4.916 | 3.146 |
| Preston | 15,612 | 4,402 | 3.546 | 2.269 |
| <hr/> | | | | |
| This line applies to Item #4 only. | 203,123 | 37,822 | 5.317 | 3.402 |
| 5. Kitchener |) 179,410 | - | 73.65% Population | |
| Waterloo |) 32,179 | - | 9.91% of County Area 5.575 Density | 3.568 |
| 6. Kitchener |) 142,030 | - | 67.99% Population | |
| Waterloo |) 23,779 | - | 7.32% of County Area 5.972 Density | 3.822 |
| 7. Kitchener | 107,528 | - | 44.09% Population | |
| | 16,449 | - | 5.07% of County Area 6.53 Density | 4.183 |

NOTE: Most urban planning experts indicate that to be classified as an urban area the population density should be of the order of 2,500 persons per square mile. At one time densities of 1,000 persons per square mile was considered valid criteria, but this is no longer deemed to be relevant to present day thinking.

| <u>COUNTY OF WATERLOO</u> | | <u>Area</u> | <u>Population</u> | <u>Total Area</u> | <u>Population</u> | <u>Average Density</u> | <u>Per Acre</u> | <u>Per Square Mile.</u> |
|---------------------------|-------------|-------------|-------------------|-------------------|-------------------|------------------------|-----------------|-------------------------|
| <u>Township</u> | | | | | | | | |
| County | | 324,584 | 243,872 | 0.751 | | 0.751 | | 480 |
| Twp. Waterloo | Waterloo | 59,403 | 8,579 | 0.144 | | | | |
| Twp. Wilmot | Wilmot | 61,291 | 6,859 | 0.111 | | | | |
| Twp. Wellesley | Wellesley | 66,533 | 5,244 | 0.078 | | | | |
| Twp. Woolwich | Woolwich | 53,257 | 6,305 | 0.118 | | | | |
| Twp. N. Dumfries | N. Dumfries | 42,368 | 3,930 | 0.092 | | | | |
| <u>Municipalities</u> | | | | | | | | |
| Kitchener | | 16,449 | 107,528 | 6.537 | 41,731 | 212,655 | 5.095 | 3,260 |
| Waterloo | | 7,330 | 34,502 | 4.706 | | | | |
| Galt | | 8,400 | 37,380 | 4.450 | | | | |
| Preston | | 4,402 | 15,612 | 3.546 | | | | |
| Hespeler | | 1,241 | 6,101 | 4.916 | | | | |
| Elmira | | 1,157 | 4,610 | 3.984 | | | | |
| New Hamburg | | 1,166 | 2,856 | 2.449 | | | | |
| Ayr | | 557 | 1,233 | 2.213 | | | | |
| Bridgeport | | 436 | 2,297 | 5.268 | | | | |
| Wellesley | | 593 | 836 | 1.409 | | | | |
| Kitchener |) | | | | | | | |
| Waterloo |) | | | | | | | |
| Galt |) | | | | | | | |
| Preston |) | | | | | | | |
| Hespeler |) | | | | | | | |

82.47% Urban population occupies 11.69% of the county

| <u>COUNTY HALTON</u> | | <u>Area</u> | <u>Population</u> | <u># Persons Per Acre</u> | <u>Total Area</u> | <u>Total Population</u> | <u>Per Acre Average Density</u> | <u>Per Mi Average Density</u> |
|-----------------------|--------|-------------|-------------------|---------------------------|-------------------|-------------------------|---------------------------------|-------------------------------|
| <u>County</u> | | 235,327 | 180,327 | 0.766 | | | 0.766 | 490 |
| <u>Township</u> | | | | | | | | |
| Twp. Esquesing | 63,922 | 8,896 | 0.139 | | 108,722 | 12,167 | 0.111 | 71 |
| Twp. Nassagaweya | 44,800 | 3,271 | 0.073 | | | | | |
| <u>Municipalities</u> | | | | | | | | |
| Acton | 982 | 4,835 | 4.923 | | 126,604 | 168,160 | 1.328 | 849 |
| Burlington | 53,880 | 82,691 | 1.534 | | | | | |
| Georgetown | 2,850 | 15,949 | 5,596 | | | | | |
| Milton | 2,924 | 6,704 | 2,292 | | | | | |
| Oakville | 65,968 | 57,981 | 0.878 | | | | | |

93.25 Urban Population occupies 53.79% of the County.

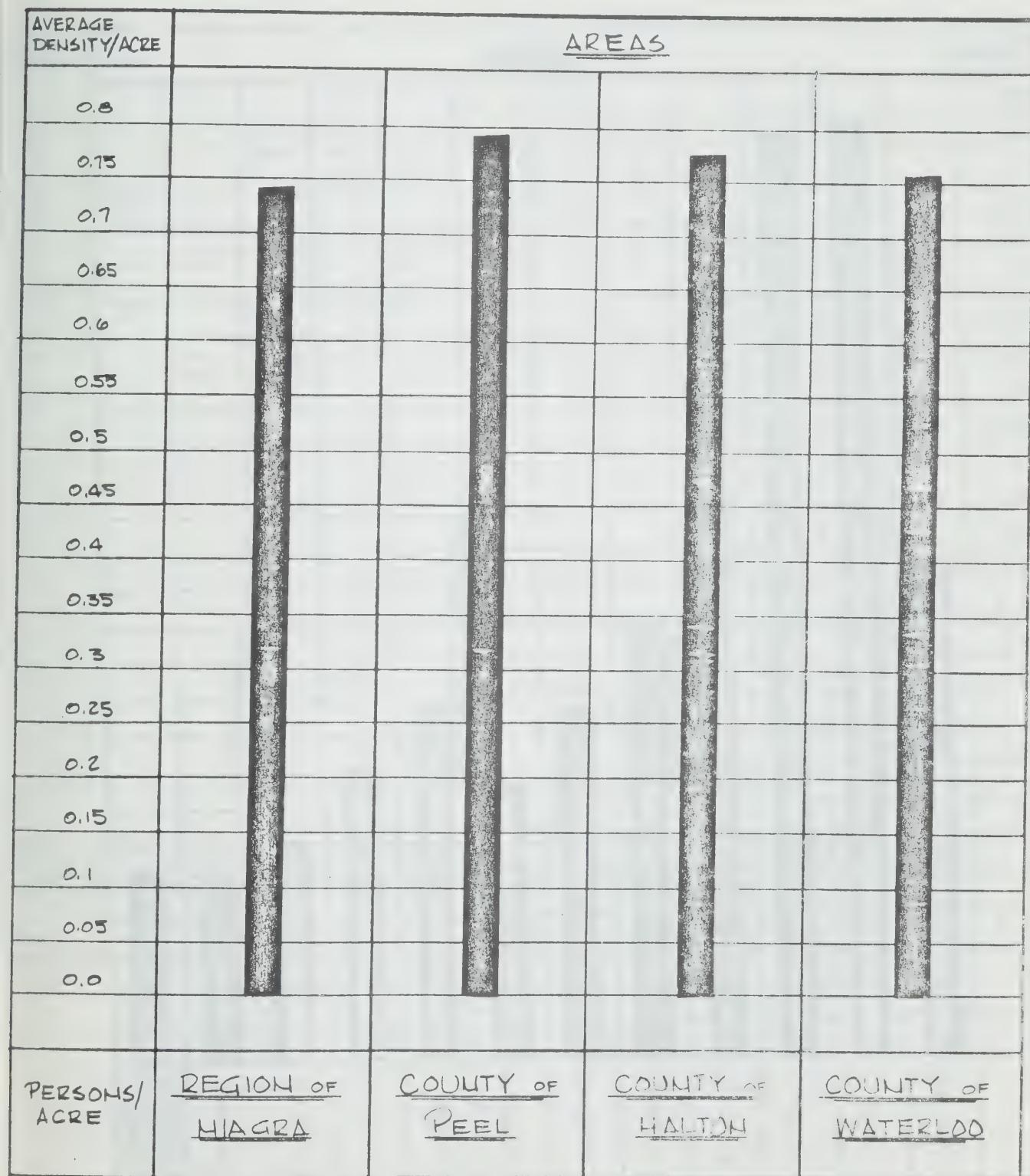
| <u>COUNTY OF PEEL</u> | | # of Persons | | Per Acre | | Per \square Mil |
|-----------------------|---------|--------------|----------|-----------------|------------|-------------------|
| | Area | Population | Per Acre | Average Density | Population | Average Density |
| <u>County</u> | 295,886 | 233,886 | 0.790 | | 0.790 | 505 |
| <u>Township</u> | | | | | | |
| Twp. Chinguacousy | 75,213 | 27,888 | 0.370 | 216,624 | 28,587 | 113 |
| Twp. Caledon | 57,150 | 4,829 | 0.084 | | | |
| Twp. Albion | 69,161 | 4,578 | 0.066 | | | |
| Twp. Toronto Gore | 15,100 | 1,292 | 0.085 | | | |
| <u>Municipalities</u> | | | | | | |
| Mississauga | 70,578 | 137,918 | 1.954 | 79,260 | 195,299 | 2.464 |
| Port Credit | 702 | 9,052 | 12.894 | | | |
| Streetsville | 1,088 | 6,226 | 5.722 | | | |
| Brampton | 5,632 | 38,532 | 6.841 | | | |
| Bolton | 860 | 2,692 | 3.130 | | | |
| Caledon East | 400 | 879 | 2.197 | | | |

83.50% Urban population occupies 26.78% of the county

COUNTY & URBAN POPULATION STUDY

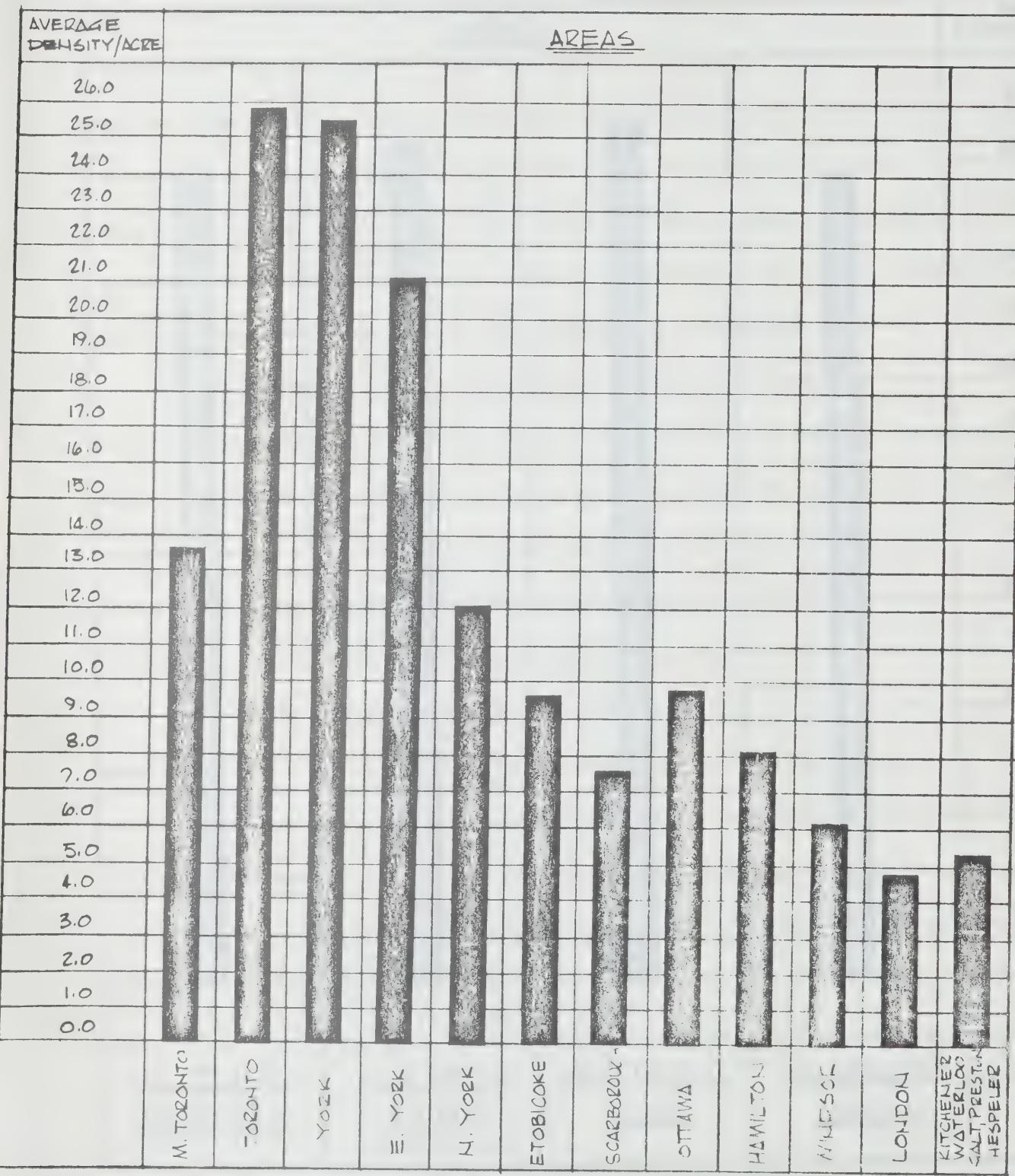
COUNTY COMPARISON - GROSS POPULATION

25.



COUNTY & URBAN POPULATION STUDY

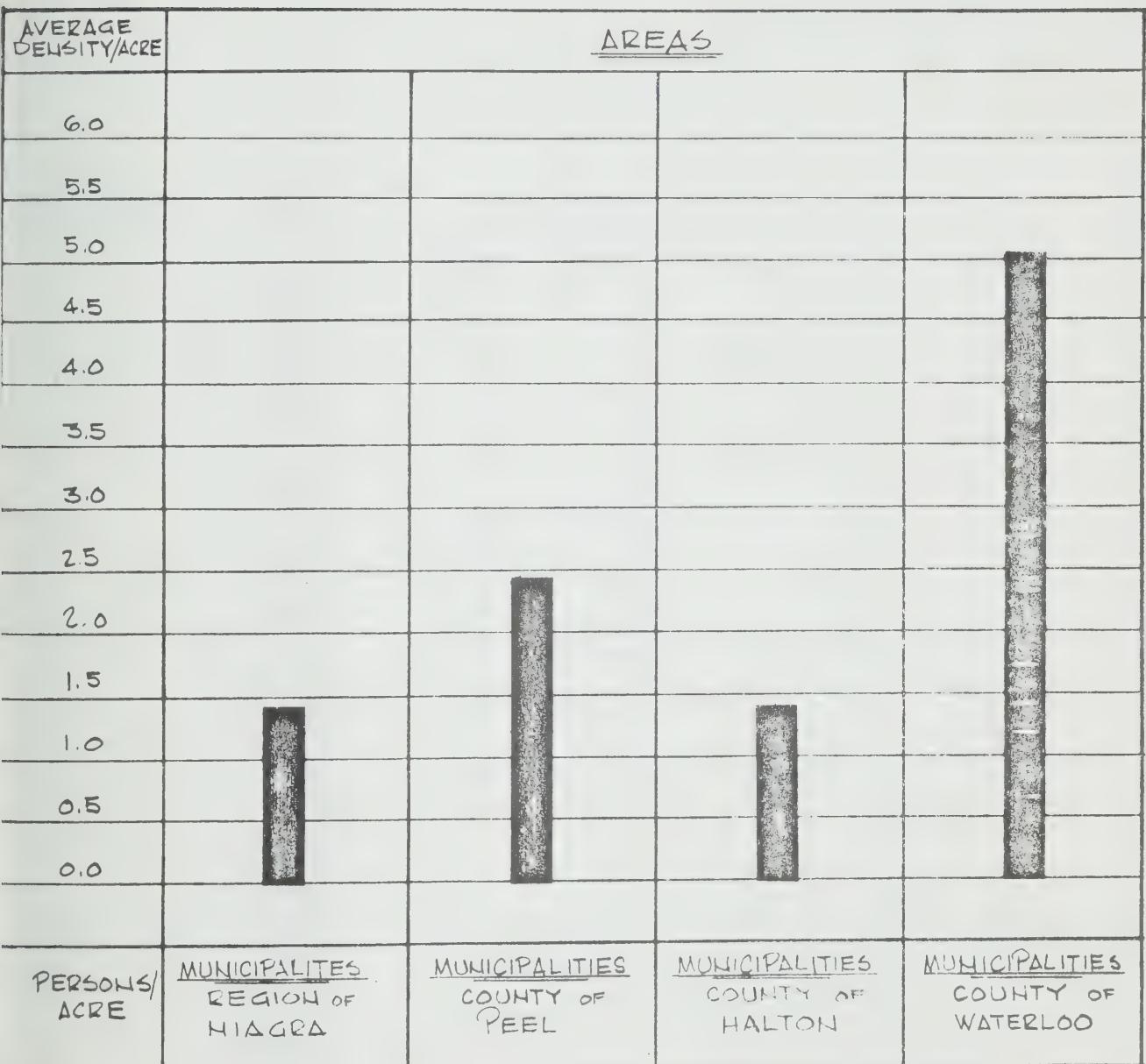
URBAN COMPARISONS



COUNTY & URBAN POPULATION STUDY

URBAN MUNICIPALITY COMPARISONS

27.



COST PER PUPIL BASED ON 1971 SECONDARY BUDGET ESTIMATES

DISTRIBUTED BY FUNCTIONAL CLASSIFICATION

AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

28.

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Food | Plant Operations | Plant Maintenance | Transport- ation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | Misc. Revenue |
|---------------|----------------------|-----------|-----------------|-------------------|-------------|--------------------|------------------|------------------|-------------------|---------------------|-----------------|---------------------|--------------|-------------------|---------------|---------------|
| 0 - 2,500 | Haliburton | 599 | 72 | 5 | 876 | 26 | 62 | 96 | 25 | 180 | 0 | 0 | 120 | 83 | 1,545 | 43 |
| | Prince Edward | 1,430 | 40 | 0 | 820 | 10 | 21 | 106 | 11 | 135 | 0 | 1 | 89 | 1 | 1,235 | 31 |
| | Dufferin | 1,818 | 31 | 0 | 867 | 19 | 0 | 89 | 27 | 84 | 6 | 0 | 124 | 3 | 1,249 | 6 |
| | Lennex & Addington | 2,471 | 37 | 2 | 873 | 36 | 38 | 91 | 15 | 100 | 25 | 9 | 132 | 0 | 1,358 | 33 |
| | Average | 1,580 | 45 | 2 | 859 | 23 | 30 | 96 | 20 | 125 | 8 | 2 | 116 | 22 | 1,347 | 28 |
| 2,501 - 3,750 | Victoria | 2,840 | 21 | 4 | 777 | 16 | 19 | 103 | 9 | 89 | 6 | 2 | 115 | 1 | 1,162 | 16 |
| | Haldimand | 3,051 | 24 | 0 | 836 | 19 | 1 | 116 | 25 | 59 | 8 | 6 | 102 | 6 | 1,201 | 21 |
| | Bruce | 3,546 | 23 | 1 | 842 | 21 | 15 | 89 | 44 | 169 | 6 | 8 | 78 | 65 | 1,360 | 3 |
| | Lanark | 3,621 | 23 | 0 | 845 | 18 | 2 | 83 | 15 | 58 | 10 | 0 | 80 | 14 | 1,147 | 3 |
| | Average | 3,264 | 23 | 1 | 825 | 18 | 9 | 99 | 23 | 94 | 7 | 4 | 94 | 22 | 1,218 | 11 |
| 3,751 - 5,000 | Middlesex | 3,936 | 22 | 0 | 832 | 12 | 2 | 84 | 20 | 140 | 120 | 2 | 69 | 67 | 1,369 | 1 |
| | Prescott & Russell | 4,061 | 40 | 2 | 798 | 30 | 24 | 111 | 61 | 153 | 77 | 0 | 102 | 1 | 1,399 | 20 |
| | Norfolk | 4,225 | 25 | 0 | 853 | 15 | 9 | 78 | 45 | 81 | 23 | 0 | 101 | 7 | 1,207 | 10 |
| | Elgin | 4,330 | 28 | 6 | 920 | 5 | 8 | 105 | 24 | 98 | 2 | 0 | 97 | 11 | 1,303 | 6 |
| | Huron | 4,578 | 12 | 0 | 811 | 20 | 18 | 96 | 10 | 90 | 0 | 4 | 100 | 5 | 1,167 | 20 |
| | Average | 4,115 | 22 | 2 | 843 | 16 | 12 | 95 | 26 | 113 | 44 | 1 | 94 | 18 | 1,289 | 11 |

COST PER PUPIL BASED ON 1971 SECONDARY BUDGET ESTIMATES
DISTRIBUTED BY FUNCTIONAL CLASSIFICATION
AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Food | Plant Operations | Plant Maintenance | Transportation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | MISC Revenue |
|--------------|-------------------------|-----------|-----------------|-------------------|-------------|--------------------|------------------|------------------|-------------------|----------------|-----------------|---------------------|--------------|-------------------|---------------|--------------|
| 5,001- 7,500 | Grey | 5,268 | 36 | 1 | 938 | 35 | 5 | 98 | 23 | 93 | 0 | 2 | 105 | 10 | 1,345 | 17 |
| | Perth | 5,324 | 24 | 0 | 775 | 24 | 14 | 78 | 16 | 77 | 5 | 6 | 91 | 7 | 1,118 | 34 |
| | Leeds & Grenville | 6,162 | 25 | 0 | 859 | 0 | 1 | 83 | 23 | 82 | 0 | 2 | 92 | 9 | 1,177 | 3 |
| | Oxford | 6,295 | 24 | 0 | 892 | 18 | 3 | 104 | 30 | 63 | 11 | 0 | 58 | 15 | 1,215 | 10 |
| | Brant | 6,822 | 25 | 3 | 875 | 15 | 8 | 122 | 37 | 33 | 0 | 0 | 84 | 5 | 1,208 | 9 |
| | Wentworth | 7,111 | 29 | 0 | 852 | 11 | 2 | 106 | 18 | 72 | 0 | 0 | 101 | 14 | 1,206 | 7 |
| | Peterborough | 7,445 | 28 | 0 | 850 | 24 | 2 | 121 | 24 | 76 | 14 | 6 | 107 | 1 | 1,254 | 14 |
| | Average | 6,347 | 27 | 1 | 863 | 18 | 5 | 101 | 25 | 71 | 4 | 2 | 91 | 9 | 1,217 | 13 |
| | Northumberland & Durham | 7,603 | 23 | 7 | 841 | 3 | 12 | 88 | 25 | 77 | 6 | 5 | 117 | 7 | 1,212 | 5 |
| | Frontenac | 7,929 | 27 | 1 | 856 | 17 | 18 | 105 | 24 | 48 | 7 | 4 | 121 | 6 | 1,232 | 18 |
| 7,501-10,000 | Essex | 7,958 | 28 | 0 | 851 | 11 | 0 | 67 | 48 | 83 | 13 | 2 | 75 | 3 | 1,179 | 4 |
| | Wellington | 8,077 | 18 | 4 | 820 | 24 | 3 | 95 | 28 | 51 | 4 | 0 | 97 | 24 | 1,169 | 4 |
| | Renfrew | 8,285 | 26 | 4 | 856 | 37 | 4 | 92 | 52 | 72 | 4 | 0 | 84 | 2 | 1,232 | 24 |
| | Kent | 8,600 | 20 | 0 | 854 | 13 | 0 | 92 | 27 | 60 | 0 | 1 | 74 | 2 | 1,143 | 5 |
| | Hastings | 8,788 | 26 | 8 | 833 | 24 | 4 | 99 | 23 | 59 | 25 | 10 | 58 | 4 | 1,182 | 6 |
| | Stormont, Dundas | 8,976 | 37 | 0 | 827 | 77 | 9 | 100 | 26 | 70 | 13 | 13 | 83 | 42 | 1,297 | 14 |

COST PER PUPIL BASED ON 1971 SECONDARY BUDGET ESTIMATES
DISTRIBUTED BY FUNDS

30.

AS PRESCRIBED BY FUNCTIONAL CLASSIFICATION
AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Food | Plant Operations | Plant Maintenance | Transport-ation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | Miss. Revenue |
|-----------------------------|----------------------|-----------|-----------------|-------------------|-------------|--------------------|------------------|------------------|-------------------|-----------------|-----------------|---------------------|--------------|-------------------|---------------|---------------|
| 7,501-10,000 (continued) | Lambton | 9,092 | 26 | 1 | 852 | 16 | 7 | 108 | 33 | 69 | 58 | 0 | 77 | 0 | 1,246 | 12 |
| | Carleton | 9,589 | 27 | 9 | 887 | 35 | 0 | 128 | 69 | 94 | 0 | 10 | 224 | 9 | 1,493 | 2 |
| | Average | 8,500 | 26 | 3 | 848 | 26 | 6 | 97 | 36 | 68 | 13 | 4 | 102 | 10 | 1,239 | 9 |
| 10,001-15,000 | Lincoln | 12,308 | 30 | 9 | 856 | 117 | 2 | 108 | 28 | 33 | 8 | 10 | 108 | 51 | 1,360 | 4 |
| | Simcoe | 14,005 | 18 | 3 | 852 | 5 | 1 | 93 | 16 | 58 | 11 | 14 | 98 | 36 | 1,207 | 4 |
| | York | 14,088 | 23 | 4 | 841 | 21 | 2 | 94 | 27 | 44 | 0 | 24 | 133 | 9 | 1,223 | 1 |
| | Ontario | 14,800 | 23 | 1 | 871 | 8 | 3 | 118 | 31 | 36 | 11 | 5 | 111 | 3 | 1,221 | 15 |
| | Average | 13,798 | 24 | 4 | 855 | 38 | 2 | 103 | 26 | 43 | 7 | 13 | 113 | 25 | 1,253 | 8 |
| 15,001-20,000 | Niagara South | 15,076 | 19 | 3 | 895 | 22 | 1 | 104 | 23 | 31 | 3 | 3 | 110 | 41 | 1,255 | 6 |
| | Halton | 15,907 | 20 | 0 | 835 | 23 | 9 | 94 | 19 | 27 | 3 | 1 | 123 | 19 | 1,173 | 15 |
| | Waterloo - ACTUALS | 16,176 | 27 | 3 | 893 | 24 | 13 | 104 | 24 | 27 | 12 | 7 | 105 | 8 | 1,247 | 10 |
| | Peel | 18,908 | 26 | 5 | 918 | 26 | 3 | 109 | 32 | 31 | 2 | 4 | 161 | 1 | 1,318 | 5 |
| | Average | 16,731 | 23 | 3 | 878 | 23 | 6 | 104 | 26 | 30 | 4 | 5 | 124 | 15 | 1,241 | 9 |

COST PER PUPIL BASED ON 1971 SECONDARY BUDGET ESTIMATES
DISTRIBUTED BY FUNCTIONAL CLASSIFICATION
AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

| Enrolment | Defined City Boards of Education | Enrolment | Cost per Pupil | | | | | | | | | | | | | Misc Revenue |
|----------------------|-------------------------------------|-----------|-----------------|-------------------|-------------|--------------------|--------------------------|------------------|-------------------|----------------|-----------------|---------------------|--------------|-------------------|---------------|--------------|
| | | | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Health, Food | Plant Operations | Plant Maintenance | Transportation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | |
| Windsor | 13,410 | 28 | 8 | 897 | 24 | 1 | 150 | 42 | 4 | 22 | 3 | 102 | 7 | 1,288 | 7 | |
| London | 16,598 | 37 | 2 | 953 | 89 | 27 | 125 | 2 | 28 | 46 | 8 | 83 | 17 | 1,441 | 9 | |
| Hamilton | 20,277 | 26 | 13 | 906 | 38 | 9 | 123 | 20 | 2 | 20 | 3 | 153 | 43 | 1,356 | 21 | |
| Ottawa | 26,066 | 26 | 29 | 1001 | 51 | 33 | 140 | 16 | 4 | 54 | 0 | 119 | 74 | 1,547 | 33 | |
| Metropolitan Toronto | 130,950 | 29 | 7 | 967 | 42 | 19 | 144 | 67 | 11 | 74 | 10 | 119 | 0 | 1,490 | 18 | |

THE WATERLOO COUNTY BOARD OF EDUCATION

SUMMARY OF AVERAGE NET EXPENDITURES, AVERAGE PROVINCIAL GRANT AND PERCENTAGE GRANT TO EXPENDITURE

SECONDARY

Boards in the following Categories of Enrolment:

| Enrolment | Estimated 1971 | | | | 1967 | | | | 1968 | | | | 1969 | | | |
|---------------------------------------|----------------------|---------------------|-------------------------|------------|---------------------|-------------------------|------------|---------------------|-------------------------|------------|---------------------|-------------------------|------------|--|--|--|
| | Average Enrolment | Net Expenditures | Total Prov. Grant | % Grant | | | |
| 0-2,500 | 1,580 | \$ 1,125,977 | \$ 700,457 | 62.21 | \$ 1,409,811 | \$ 732,077 | 51.93 | \$ 1,673,335 | \$ 988,828 | 59.09 | | | | | | |
| 2,501-3,750 | 3,264 | 2,168,567 | 1,257,249 | 57.98 | 2,641,117 | 1,369,870 | 51.87 | 2,968,708 | 1,720,765 | 57.96 | | | | | | |
| 3,751-5,000 | 4,246 | 3,249,238 | 1,848,430 | 56.89 | 3,904,787 | 2,041,760 | 52.29 | 4,512,756 | 2,612,310 | 57.89 | | | | | | |
| 5,001-7,500 | 6,347 | 4,469,197 | 2,473,067 | 55.34 | 5,260,448 | 2,759,045 | 52.45 | 6,342,393 | 3,435,099 | 54.16 | | | | | | |
| 7,501-10,000 | 8,500 | 5,460,262 | 2,929,112 | 53.64 | 6,753,894 | 3,383,095 | 50.09 | 8,186,003 | 4,474,062 | 54.66 | | | | | | |
| 10,001-15,000 | 13,798 | 9,142,893 | 4,424,154 | 48.39 | 11,506,456 | 5,025,688 | 43.68 | 13,484,603 | 6,251,837 | 46.36 | | | | | | |
| 15,001-20,000 | 16,731 | 10,304,547 | 4,404,112 | 42.74 | 13,131,374 | 5,170,389 | 39.37 | 15,490,285 | 6,107,470 | 39.43 | | | | | | |
| Waterloo County Board of Education | 17,032 | 10,894,919 | 4,669,551 | 42.86 | 13,304,732 | 5,475,408 | 41.15 | 15,156,776 | 6,064,082 | 40.00 | | | | | | |

All amounts documented except 1971 are based on costs as supplied to the Department of Education on Annual Financial Statements.

1971 costs are budget estimates supplied to the Department of Education by each Board.

THE WATERLOO COUNTY BOARD OF EDUCATIONSUMMARY OF AVERAGE NET EXPENDITURES, AVERAGE PROVINCIAL GRANT AND PERCENTAGE GRANT TO EXPENDITURESECONDARY

Boards in the following Categories of Enrolment:

| <u>Enrolment</u> | Estimated 1971 | | | | 1970 | | | | Estimated 1971 | | | | Average | | | |
|-------------------------------------|----------------------|---------------------|-------------------------|------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|-------------------------|------------|--|----------------|------------|----------------|------------|
| | Average Enrolment | Net Expenditures | Total Prov. Grant | % Grant | Net Expenditures | Total Prov. Grant | Net Expenditures | Total Prov. Grant | Net Expenditures | Total Prov. Grant | % Grant | | Total Prov. | % Grant | Total Prov. | % Grant |
| 0 - 2,500 | 1,580 | \$ 1,874,774 | \$1,177,884 | 62.83 | \$ 2,055,161 | \$1,356,090 | 65.98 | \$ 1,627,812 | \$ 991,068 | \$ 991,068 | 60.88 | | | | | |
| 2,501 - 3,750 | 3,264 | 3,391,261 | 2,176,919 | 64.19 | 3,837,667 | 2,606,586 | 67.92 | 3,001,464 | 1,826,278 | 1,826,278 | 60.85 | | | | | |
| 3,751 - 5,000 | 4,246 | 5,019,807 | 3,222,658 | 64.20 | 5,638,809 | 3,736,828 | 66.27 | 4,465,079 | 2,692,397 | 2,692,397 | 60.30 | | | | | |
| 5,001 - 7,500 | 6,347 | 7,050,351 | 4,180,862 | 59.30 | 7,679,745 | 4,938,192 | 64.30 | 6,160,427 | 3,557,253 | 3,557,253 | 57.74 | | | | | |
| 7,501-10,000 | 8,500 | 9,285,339 | 5,715,125 | 61.55 | 10,461,275 | 6,918,776 | 66.14 | 8,029,355 | 4,684,034 | 4,684,034 | 58.34 | | | | | |
| 10,001-15,000 | 13,798 | 15,475,121 | 7,783,694 | 50.30 | 16,836,685 | 9,368,399 | 55.64 | 13,289,152 | 6,570,754 | 6,570,754 | 49.44 | | | | | |
| 15,001-20,000 | 16,731 | 17,974,303 | 8,242,257 | 45.86 | 20,354,161 | 10,713,165 | 52.63 | 15,450,934 | 6,927,479 | 6,927,479 | 44.85 | | | | | |
| Waterloo County Bd. of Education | 17,032 | 17,459,792 | 7,144,202 | 40.92 | 20,337,654 | 10,667,156 | 52.45 | 15,430,774 | 6,804,080 | 6,804,080 | 44.09 | | | | | |

All amounts documented except 1971 are based on costs as supplied to the Department of Education on Annual Financial Statements.

1971 Costs are budget estimates supplied to the Department of Education by each Board.

COST PER PUPIL BASED ON 1971 ELEMENTARY BUDGET ESTIMATES
DISTRIBUTED BY FUNCTIONAL CLASSIFICATION
AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

34.

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Food | Plant Operations | Plant Maintenance | Transportation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | Misc Revenue |
|--------------|----------------------|-----------|-----------------|-------------------|-------------|--------------------|------------------|------------------|-------------------|----------------|-----------------|---------------------|--------------|-------------------|---------------|--------------|
| 0- 5,000 | Prescott & Russell | 892 | 27 | 0 | 465 | 18 | 11 | 69 | 9 | 153 | 8 | 2 | 209 | 3 | 974 | 6 |
| | Haliburton | 1,639 | 26 | 2 | 423 | 9 | 0 | 64 | 30 | 113 | 14 | 0 | 100 | 38 | 820 | 1 |
| | Dufferin | 3,736 | 22 | 0 | 412 | 5 | 0 | 50 | 21 | 70 | 0 | 1 | 83 | 2 | 666 | 0 |
| | Prince Edward | 3,735 | 15 | 0 | 413 | 8 | 0 | 56 | 8 | 55 | 0 | 0 | 101 | 0 | 657 | 0 |
| | Average | 2,500 | 22 | 1 | 428 | 10 | 3 | 60 | 17 | 98 | 5 | 1 | 123 | 11 | 779 | 2 |
| 5,001- 7,500 | Lennox & Addington | 5,209 | 19 | 0 | 453 | 20 | 1 | 55 | 13 | 64 | 17 | 3 | 70 | 2 | 716 | 2 |
| | Haldimand | 5,255 | 14 | 0 | 379 | 13 | 0 | 52 | 19 | 51 | 12 | 2 | 83 | 1 | 626 | 1 |
| | Victoria | 5,402 | 12 | 0 | 372 | 8 | 0 | 52 | 8 | 62 | 6 | 2 | 51 | 2 | 575 | 2 |
| | Lanark | 5,687 | 14 | 0 | 445 | 17 | 1 | 59 | 13 | 61 | 11 | 2 | 88 | 9 | 720 | 1 |
| | Bruce | 7,055 | 16 | 1 | 413 | 19 | 1 | 57 | 25 | 85 | 36 | 1 | 78 | 11 | 744 | 3 |
| 7,501-10,000 | Average | 5,722 | 15 | 0 | 412 | 15 | 1 | 55 | 16 | 65 | 16 | 2 | 74 | 5 | 676 | 2 |
| | Norfolk | 7,818 | 14 | 0 | 398 | 11 | 0 | 46 | 29 | 49 | 6 | 0 | 65 | 2 | 620 | 1 |
| | Huron | 8,341 | 13 | 0 | 397 | 11 | 0 | 47 | 9 | 50 | 0 | 2 | 81 | 6 | 616 | 4 |
| | Stormont, Dundas, | 8,543 | 22 | 0 | 461 | 17 | 0 | 61 | 17 | 72 | 10 | 4 | 64 | 27 | 753 | 6 |
| | Middlesex | 9,245 | 18 | 0 | 378 | 3 | 1 | 51 | 11 | 83 | 1 | 2 | 89 | 30 | 668 | 0 |
| | Renfrew | 9,332 | 14 | 2 | 440 | 19 | 1 | 66 | 61 | 66 | 19 | 0 | 75 | 2 | 764 | 5 |

COST PER PUPIL BASED ON 1971 ELEMENTARY BUDGET ESTIMATES

DISTRIBUTED BY FUNCTIONAL CLASSIFICATION

AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

35.

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Food | Plant Operations | Plant Maintenance | Transportation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | Misc Revenue |
|-----------------------------|----------------------|-----------|-----------------|-------------------|-------------|--------------------|------------------|------------------|-------------------|----------------|-----------------|---------------------|--------------|-------------------|---------------|--------------|
| 7,501-10,000 (continued) | Elgin | 9,480 | 13 | 0 | 459 | 1 | 1 | 57 | 17 | 37 | 40 | 0 | 88 | 5 | 717 | 2 |
| | Perth | 9,539 | 13 | 0 | 398 | 12 | 1 | 55 | 14 | 52 | 7 | 1 | 80 | 4 | 639 | 3 |
| | Average | 8,900 | 15 | 0 | 419 | 11 | 1 | 55 | 23 | 58 | 12 | 1 | 77 | 11 | 683 | 3 |
| | Grey | 10,067 | 18 | 0 | 506 | 18 | 2 | 56 | 24 | 81 | 2 | 1 | 64 | 0 | 772 | 0 |
| | Essex | 10,710 | 17 | 0 | 446 | 8 | 0 | 78 | 12 | 70 | 6 | 3 | 99 | 2 | 743 | 1 |
| | Leeds & Grenville | 11,351 | 14 | 0 | 427 | 7 | 1 | 54 | 22 | 70 | 0 | 2 | 66 | 5 | 668 | 1 |
| 10,001-15,000 | Peterborough | 11,754 | 22 | 0 | 441 | 22 | 1 | 61 | 26 | 36 | 20 | 3 | 49 | 1 | 683 | 2 |
| | Oxford | 12,509 | 12 | 0 | 419 | 12 | 0 | 57 | 16 | 45 | 13 | 0 | 55 | 28 | 657 | 2 |
| | Brant | 12,739 | 12 | 0 | 435 | 18 | 0 | 71 | 14 | 22 | 0 | 1 | 63 | 1 | 638 | 0 |
| | Kent | 13,384 | 17 | 0 | 435 | 16 | 0 | 51 | 26 | 45 | 47 | 1 | 66 | 2 | 707 | 2 |
| | Frontenac | 14,003 | 12 | 0 | 460 | 6 | 1 | 64 | 16 | 30 | 12 | 1 | 78 | 5 | 684 | 3 |
| | Average | 12,065 | 15 | 0 | 446 | 13 | 1 | 62 | 20 | 50 | 12 | 1 | 68 | 6 | 694 | 1 |

Dollars

COST PER PUPIL BASED ON 1971 ELEMENTARY BUDGET ESTIMATES

DISTRIBUTED BY FUNCTIONAL CLASSIFICATION

AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Health, Food | Plant Operations | Plant Maintenance | Transportation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | Misc Revenue |
|---------------|------------------------|-----------|-----------------|-------------------|-------------|--------------------|--------------------------|------------------|-------------------|----------------|-----------------|---------------------|--------------|-------------------|---------------|--------------|
| 15,001-20,000 | Wentworth | 15,036 | 14 | 0 | 451 | 9 | 0 | 74 | 15 | 38 | 22 | 0 | 39 | 7 | 718 | 3 |
| | Wellington | 15,050 | 14 | 1 | 404 | 17 | 1 | 51 | 20 | 39 | 5 | 0 | 74 | 18 | 644 | 0 |
| | Hastings | 15,080 | 14 | 2 | 423 | 14 | 1 | 62 | 23 | 35 | 9 | 6 | 55 | 2 | 648 | 5 |
| | Lambton | 16,438 | 14 | 0 | 447 | 15 | 2 | 69 | 13 | 30 | 72 | 3 | 68 | 1 | 734 | 6 |
| | Northumberland, Durham | 16,458 | 17 | 2 | 426 | 5 | 0 | 50 | 16 | 59 | 7 | 3 | 58 | 0 | 645 | 2 |
| 20,001-25,000 | Average | 15,612 | 15 | 1 | 430 | 12 | 1 | 61 | 18 | 40 | 23 | 2 | 69 | 6 | 678 | 3 |
| | Carleton | 20,779 | 20 | 1 | 494 | 22 | 0 | 76 | 50 | 41 | 0 | 7 | 124 | 6 | 843 | 1 |
| | Lincoln | 21,731 | 16 | 2 | 457 | 33 | 0 | 62 | 21 | 17 | 5 | 6 | 73 | 30 | 722 | 2 |
| | Niagara South | 23,632 | 12 | 0 | 480 | 11 | 1 | 71 | 17 | 17 | 9 | 0 | 78 | 27 | 722 | 3 |
| | Average | 22,047 | 16 | 1 | 477 | 22 | 0 | 70 | 29 | 25 | 5 | 4 | 92 | 21 | 762 | 2 |
| 25,001-30,000 | Simcoe | 25,079 | 11 | 2 | 423 | 3 | 0 | 57 | 23 | 44 | 9 | 8 | 73 | 20 | 673 | 1 |
| | York | 28,521 | 14 | 2 | 433 | 21 | 0 | 64 | 17 | 32 | 1 | 15 | 87 | 2 | 687 | 0 |
| | Average | 26,800 | 12 | 2 | 428 | 12 | 0 | 60 | 20 | 38 | 5 | 12 | 80 | 11 | 680 | 1 |

COST PER PUPIL BASED ON 1971 ELEMENTARY BUDGET ESTIMATES
DISTRIBUTED BY FUNCTIONAL CLASSIFICATION
AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

| Enrolment | Name of County Board | Enrolment | Business Admin. | Computer Services | Instruction | Education Services | Attendance, Health, Food | Plant Operations | Plant Maintenance | Transportation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | Total Expend. | Misc Revenue |
|-----------|----------------------|-----------|-----------------|-------------------|-------------|--------------------|--------------------------|------------------|-------------------|----------------|-----------------|---------------------|--------------|-------------------|---------------|--------------|
| 30,001 + | Waterloo - ACTUAL | 30,200 | 15 | 1 | 445 | 16 | 1 | 60 | 18 | 21 | 11 | 5 | 80 | 6 | 679 | 3 |
| | Halton | 31,054 | 10 | 0 | 459 | 16 | 1 | 56 | 14 | 20 | 2 | 1 | 90 | 10 | 678 | 2 |
| | Ontario | 31,500 | 14 | 0 | 449 | 6 | 1 | 69 | 20 | 22 | 7 | 1 | 69 | 2 | 660 | 5 |
| | Peel | 42,220 | 12 | 2 | 461 | 13 | 2 | 66 | 15 | 14 | 1 | 0 | 129 | 1 | 716 | 2 |
| | Average | 33,852 | 13 | 1 | 456 | 14 | 1 | 63 | 16 | 20 | 4 | 2 | 92 | 3 | 685 | 3 |

COST PER PUPIL BASED ON 1971 ELEMENTARY BUDGET ESTIMATES
DISTRIBUTED BY FUNCTIONAL CLASSIFICATION
AS PRESCRIBED BY ONTARIO DEPARTMENT OF EDUCATION UNIFORM CODE OF ACCOUNTS

| Enrolment | Defined City Boards of Education | Enrolment | Expenditure | | | | | | | | | | | | Misc. Revenue |
|----------------------|-------------------------------------|-----------|--------------------|----------------------|-------------|-----------------------|----------------------------|---------------------|----------------------|---------------------|--------------------|------------------------|-----------------|----------------------|------------------|
| | | | Business Admin. | Computer Services | Instruction | Education Services | Attendance Health, Food | Plant Operations | Plant Maintenance | Transport- ation | Capital Expend. | Other Oper. Expend. | Debt Charges | Non Oper. Expend. | |
| Windsor | 17,791 | 12 | 1 | 506 | 15 | 1 | 106 | 30 | 7 | 14 | 1 | 48 | 6 | 748 | 9 |
| Ottawa | 24,189 | 17 | 0 | 609 | 45 | 17 | 89 | 24 | 22 | 58 | 0 | 92 | 27 | 1,000 | 22 |
| London | 29,732 | 20 | 1 | 505 | 37 | 16 | 71 | 29 | 6 | 53 | 2 | 62 | 12 | 815 | 5 |
| Hamilton | 33,047 | 18 | 3 | 491 | 25 | 1 | 84 | 17 | 2 | 30 | 3 | 76 | 24 | 775 | 6 |
| Metropolitan Toronto | 253,799 | 27 | 5 | 563 | 34 | 5 | 88 | 47 | 11 | 33 | 10 | 113 | 0 | 936 | 5 |

THE WATERLOO COUNTY BOARD OF EDUCATIONSUMMARY OF AVERAGE NET EXPENDITURES, AVERAGE PROVINCIAL GRANT AND PERCENTAGE GRANT TO EXPENDITUREELEMENTARY

Boards in the following Categories of Enrolment:

| Enrolment | Estimated | | | 1967 | | | 1968 | | | 1969 | | |
|---------------|------------------------------|---------------------|----------------------|------------|---------------------|----------------------|------------|---------------------|----------------------|------------|---------------------|----------------------|
| | 1971 Average Enrolment | Net Expenditures | Total Prov. Grant | % Grant | Net Expenditures | Total Prov. Grant | % Grant | Net Expenditures | Total Prov. Grant | % Grant | Net Expenditures | Total Prov. Grant |
| 0 - 5,000 | 2,500 | \$ 842,485 | \$ 535,836 | 63.60 | \$ 1,111,566 | \$ 624,797 | 56.21 | \$ 1,383,662 | \$ 925,270 | 66.87 | | |
| 5,001 - 7,500 | 5,722 | 1,953,061 | 1,198,111 | 61.35 | 2,339,555 | 1,381,243 | 59.04 | 2,774,190 | 1,734,081 | 62.51 | | |
| 7,501-10,000 | 8,900 | 3,343,098 | 1,997,451 | 59.75 | 4,082,630 | 2,354,348 | 57.67 | 4,663,179 | 2,876,443 | 61.68 | | |
| 10,001-15,000 | 12,065 | 4,764,319 | 2,419,133 | 50.78 | 5,695,019 | 2,924,666 | 51.35 | 6,639,952 | 3,524,285 | 53.08 | | |
| 15,001-20,000 | 15,612 | 6,003,993 | 3,426,251 | 57.07 | 7,137,389 | 4,146,970 | 58.10 | 8,163,048 | 4,850,731 | 59.42 | | |
| 20,001-25,000 | 22,047 | 9,138,845 | 4,070,558 | 44.54 | 10,779,165 | 5,157,081 | 47.84 | 13,169,426 | 6,128,167 | 46.53 | | |
| 25,001-30,000 | 26,800 | 9,698,199 | 5,036,652 | 51.93 | 12,068,300 | 6,351,142 | 52.63 | 14,521,193 | 7,772,446 | 53.52 | | |
| 30,001 - + | 33,852 | 12,559,277 | 5,196,992 | 41.38 | 15,361,461 | 7,014,577 | 45.66 | 18,179,194 | 8,070,462 | 44.39 | | |

| | | | | | | | | | | | | |
|------------------|--------|------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|--|--|
| Waterloo County | | | | | | | | | | | | |
| Bd. of Education | 30,635 | 11,971,832 | 4,911,911 | 41.03 | 14,086,405 | 6,165,254 | 43.76 | 16,906,532 | 6,815,340 | 40.31 | | |

All amounts documented except 1971 are based on costs as supplied to the Department of Education on Annual Financial Statements.

1971 costs are budget estimates supplied to the Department of Education by each Board.

THE WATERLOO COUNTY BOARD OF EDUCATIONSUMMARY OF AVERAGE NET EXPENDITURES, AVERAGE PROVINCIAL GRANT AND PERCENTAGE GRANT TO EXPENDITUREELEMENTARY

Boards in the following Categories of Enrolment:

| <u>Enrolment</u> | <u>Average Enrolment</u> | Estimated 1971 | | | 1970 | | | Estimated 1971 | | | Average | | |
|------------------|------------------------------|-----------------------------|----------------------------------|--------------------|-----------------------------|----------------------------------|--------------------|-----------------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|
| | | <u>Net Expenditures</u> | <u>Total Prov. Grant</u> | <u>% Grant</u> | <u>Net Expenditures</u> | <u>Total Prov. Grant</u> | <u>% Grant</u> | <u>Net Expenditures</u> | <u>Total Prov. Grant</u> | <u>% Grant</u> | <u>Total Prov. Grant</u> | <u>% Grant</u> | |
| 0- 5,000 | 2,500 | \$ 1,638,791 | \$ 1,139,790 | 69.55 | \$ 1,796,141 | \$1,222,938 | 68.09 | \$ 1,354,529 | \$ 889,726 | 65.69 | | | |
| 5,001~ 7,500 | 5,722 | 3,368,766 | 2,205,419 | 65.47 | 3,809,443 | 2,635,112 | 69.17 | 2,849,003 | 1,830,793 | 64.26 | | | |
| 7,501-10,000 | 8,900 | 5,477,607 | 3,437,803 | 62.76 | 5,974,756 | 3,888,481 | 65.08 | 4,708,254 | 2,910,905 | 61.83 | | | |
| 10,001-15,000 | 12,065 | 7,501,077 | 4,009,030 | 53.45 | 8,248,580 | 4,878,396 | 59.14 | 6,569,789 | 3,551,102 | 54.05 | | | |
| 15,001-20,000 | 15,612 | 9,430,229 | 5,608,054 | 59.47 | 10,429,887 | 6,570,142 | 62.99 | 8,232,909 | 4,920,430 | 59.77 | | | |
| 20,001-25,000 | 22,047 | 15,050,074 | 7,311,911 | 48.58 | 16,305,289 | 8,974,135 | 55.04 | 12,888,560 | 6,328,370 | 49.10 | | | |
| 25,001-30,000 | 26,800 | 15,986,798 | 8,337,272 | 52.15 | 17,894,579 | 9,735,078 | 54.40 | 14,033,814 | 7,446,518 | 53.06 | | | |
| 30,001- + | 33,852 | 20,810,323 | 9,931,312 | 47.72 | 23,069,835 | 11,997,715 | 52.00 | 17,996,018 | 8,442,212 | 46.91 | | | |

Waterloo County

Board of Educ. 30,635 19,137,426 7,833,815 40.93 20,901,515 10,148,217 48.55 16,600,742 7,174,907 43.22

All amounts documented except 1971 are based on costs as supplied to the Department of Education on Annual Financial Statements.

1971 costs are budget estimates supplied to the Department of Education by each Board.

The Waterloo County Board of EducationSPECIFIC FIXED COSTS AND UTILITIES AS A PORTION OF THE BUDGETIN RELATION TO INCREASES IN THE ORDINARY CEILING

The 1972 Grant Expenditure ceilings are \$595 for elementary and \$1,100 for secondary students. This represents an increase of 9.2% from the 1971 elementary figure of \$545 and a 3.8% rise over the 1971 secondary figure of \$1,060.

While the Ministry of Education may feel that this percentage lift is sufficient, we submit that the increase caused by inflation alone in specific areas more than outstrips the additional grants.

The attached summary shows that we experienced an overall increase in the fixed cost utility area of approximately 16.6% between 1971 and 1972. These are costs over which the Board has very little control; when it is cold the heat must be turned on, and when water or hydro are needed they must be supplied.

In addition to this you will note that in 1972 each Board was saddled with unemployment insurance expenses and the full brunt of the Canada Pension Plan in their expenditure budgets.

It is our contention that, when the additional revenue generated by the increase in grants, is spread over the expenditures in the same proportion that each section bears to the whole there will not be sufficient funds available to cover rising fixed costs. We have tried to demonstrate this concretely in Table I for those people who may be mathematically inclined.

THE WATERLOO COUNTY BOARD OF EDUCATION

TABLE I
SPECIFIC FIXED EXPENSES & UTILITIES

| | <u>1971 Actual</u> | <u>1972 Budget</u> |
|---|--------------------|--------------------|
| Telephone | \$ 123,176 | \$ 125,640 |
| Utilities - Hydro, Water, Gas, Oil, Coal | 822,846 | 898,600 |
| Postage | 19,225 | 25,185 |
| Unemployment Insurance | 15,294 | 123,354 |
| Canada Pension | <u>282,176</u> | <u>299,797</u> |
| | \$ 1,262,717 | \$ 1,472,576 |
| Percentage Increase | | 16.6% |
| Total Budget | \$40,687,344 | \$44,012,991 |
| Portion of budget | 3.1% | 3.3% |
| Absolute Increase in share of total budget | | .20% |

Therefore, if these expenses are equal to 3.3% of the total budget and the increase in this area is equal to 16.6%, the overall increase to the budget should be

$$(.033 \times .166) = .0055$$

The elementary increase in ceilings for 1972 = 9.2%

Therefore, $(.033 \times .092) = .0030$ increase allowed to entire budget.

$$\text{Deficit} = .0055 - .0030 = .0025$$

Converted to actual dollars the deficit could be

$$.0025 \times \$44,012,991 = \$110,032.$$

TABLE I

COST OF ERECTING FOUR K-8 SCHOOLS IN ONTARIO IN 1971

| <u>Divisions</u> | \$13.50 <u>Project A</u> Cost per square ft. | \$15.52 <u>Project B</u> Cost per square ft. | \$18.59 <u>Project C</u> Cost per square ft. | \$21.94 <u>Project D</u> Cost per square ft. | Average Divisional Cost per sq.ft for 4 projects |
|--------------------------|---|---|---|---|---|
| General Conditions | 0.74 | 0.43 | 1.15 | 1.28 | 3.60 .90 |
| Concrete | 0.91 | 1.48 | 1.04 | 0.99 | 4.42 1.10 |
| Masonry | 1.86 | 2.39 | 2.45 | 3.08 | 9.78 2.44 |
| Roofing & Sheet Metals | 0.75 | 0.54 | 0.87 | 0.86 | 3.02 .75 |
| Aluminum Glass & Glazing | 0.31 | 0.59 | 0.39 | 0.88 | 2.17 .54 |
| Structural Steel | 0.91 | 0.96 | 1.06 | 2.07 | 5.00 1.25 |
| Carpentry | 0.59 | 0.82 | 1.23 | 0.75 | 3.39 .84 |
| Acoustics (Ceiling) | 0.34 | 0.46 | 0.22 | 0.12 | 1.14 .28 |
| Drywall | - | 0.11 | 0.21 | 0.54 | .86 .28 |
| Floor Finishes | 0.41 | 0.43 | 0.37 | 0.22 | 1.43 .35 |
| Carpet | - | 0.34 | 1.01 | 0.50 | 1.85 .61 |
| Painting | 0.20 | 0.31 | 0.35 | 0.50 | 1.36 .34 |
| Specialties | 0.12 | 0.20 | 0.82 | 0.40 | 1.54 .38 |
| Misc. & Hollow Metals | 0.34 | 0.25 | 0.23 | 0.26 | 1.08 .27 |
| Hardware | 0.20 | 0.46 | 0.33 | 0.22 | 1.21 .30 |
| Mechanical | 3.35 | 3.02 | 1.31 | 4.70 | 12.38 3.09 |
| Electrical | 1.42 | 1.51 | 4.12 | 2.88 | 9.93 2.48 |
| Contingencies | .33 | .32 | .35 | .42 | 1.42 .35 |
| Site Work | .91 \$13.69 | .90 \$15.52 | 1.06 \$18.57 | 1.26 \$21.93 | 4.13 1.03 \$17.58 |

MAINTENANCE COSTS ANALYSIS

Basic assumptions are:

- i) School to be maintained in new condition for 50 years.
- ii) No inflation.
- iii) No recession.
- iv) No increase in costs.
- v) At end of 50 years, building in theory should be in new condition.
- vi) Buildings constructed in 1971 will obviously not last as long as previous buildings. This fact, however, makes this study more valid.

DATA RE TABLE II

Column I indicates the 1971 cost of each division of physical plant in a new school. This was arrived at by averaging out new construction costs on 4 projects costing \$13.50, \$15.52, \$18.59 and \$21.94 respectively. See Table I.

There are slight variances due to position of decimals in the study.

Column II indicates the unit-for example-painting as 1.

Column III indicates the frequency it is felt that a repair or minor renovation would take place over 50 years. Example-painting-6 means that every 8.5 years the school would be painted inside and out.

Column IV indicates the total cost of each division over 50 years.

Note: Frequency of replacement cost each division is taken from practical experience and personal observation and is believed to be accurate in a well organized and financed system.

